DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2004–18538; Directorate Identifier 2004–NE–29–AD; Amendment 39–13711; AD 2004–14–02]

RIN 2120–AA64

Airworthiness Directives; Rolls-Royce Corporation (formerly Allison Engine Company, Allison Gas Turbine Division, and Detroit Diesel Allison) Models 250–C28, –C28B, and –C28C Turboshaft Engines; Correction

AGENCY: Federal Aviation Administration, DOT.

ACTION: Final rule; correction.

SUMMARY: This document makes a correction to Airworthiness Directive (AD) 2004–14–02. That AD applies to Rolls-Royce Corporation (formerly Allison Engine Company, Allison Gas Turbine Division, and Detroit Diesel Allison) models 250–C28, –C28B, and –C28C turboshaft engines with certain serial number (SN) third-stage turbine wheels, part number (P/N) 6899383. We published AD 2004–14–02 in the **Federal Register** on July 9, 2004 (69 FR 41389). The **SUMMARY** and the **SUPPLEMENTAL INFORMATION** paragraphs each have a sentence that is not clear. This document corrects these two sentences. In all other respects, the original document remains the same.

DATES: Effective August 11, 2005.

FOR FURTHER INFORMATION CONTACT: John Tallarovic, Aerospace Engineer, Chicago Aircraft Certification Office, FAA, 2300 East Devon Avenue, Des Plaines, IL 60018–4696; telephone (847) 294–8180; fax (847) 294–7834.

SUPPLEMENTARY INFORMATION: A final rule; request for comments AD, FR Doc. 04–15508, that applies to Rolls-Royce Corporation (formerly Allison Engine Company, Allison Gas Turbine Division, and Detroit Diesel Allison) models 250–C28, –C28B, and –C28C turboshaft engines with certain SN third-stage turbine wheels, P/N 6899383, was published in the **Federal Register** on July 9, 2004, (69 FR 41389). The following corrections are needed:

■ On page 41390, in the first column, in the **SUMMARY**, in the twelfth line, ''before reaching new reduced life limits'' is corrected to read ''before the new reduced life limits for these turbine wheels are reached''.

■ On page 41390, in the first column, in the **SUPPLEMENTARY INFORMATION**, in the twelfth line, ''manufactured and accepted with a blueprint variance'' is corrected to read ''manufactured and inadvertently accepted with a blueprint variance''.

Issued in Burlington, MA, on August 4, 2005.

Jay J. Pardee,

Manager, Engine and Propeller Directorate, Aircraft Certification Service.

[FR Doc. 05–15896 Filed 8–10–05; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2004–18612; Airspace Docket No. 04–AWA–05]

RIN 2120–AA66

Modification of the Los Angeles Class B Airspace Area; CA

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action modifies the Los Angeles (LAX), CA, Class B airspace. Specifically, this action expands the eastern boundary of the airspace to ensure containment of the LAX Standard Terminal Arrival Routes (STAR), and correct the inefficiencies of several existing areas identified during public meetings and Southern California TRACON (SCT) reviews of the airspace. The FAA is taking this action to improve the flow of air traffic, enhance safety, and reduce the potential for midair collision in the LAX Class B airspace, while accommodating the concerns of airspace users. Further, this effort supports the FAA's national airspace redesign goal of optimizing terminal and en route airspace to reduce aircraft delays and improve system capacity.

EFFECTIVE DATE: 0901 UTC, December 22, 2005.

FOR FURTHER INFORMATION CONTACT: Ken McElroy, Airspace and Rules, Office of System Operations and Safety, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267–8783.

SUPPLEMENTARY INFORMATION:

Background

On March 24, 2005, the FAA published in the **Federal Register** a notice of proposed rulemaking to modify the LAX Class B airspace area (70 FE 15022). The FAA proposed this action to improve several areas where boundary locations and identification could be enhanced, and modified several areas to ensure the containment of arrivals within the LAX Class B airspace. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal. In response to the notice, the FAA received four written comments. All comments received were considered before making a determination on the final rule. An analysis of the comments received and the FAA's responses are summarized in the ''Discussion of Comments'' section.

Discussion of Comments

The Aircraft Owners and Pilots Association (AOPA) cited the work of the Southern California Airspace User Working Group (SCAUWG) and the collaborative efforts of the FAA in developing this rule. They pointed out that the overall modifications will prove beneficial to the general aviation community and result in a reduction of approximately 100 square miles of existing Class B airspace.

The Airline Pilots Association, International endorsed the proposal stating ''This is a significant improvement to the current Class B airspace.''

The FAA agrees with these comments. The modifications will improve the flow of air traffic, enhance safety, and reduce the potential for midair collision in the LAX Class B airspace, while accommodating the concerns of airspace users.

One commenter stated it would be helpful for General Aviation pilots if the FAA reinstated (with multiple altitudes) a shoreline transition, so that we don't have to lose Flight following to transit LAX airspace, and then re-establish it on the other side. The commenter stated, ''I think it would decrease the workload for both pilots and controllers, and increase safety.''

The FAA agrees. In concert with the SCAUWG, the Shoreline Route has been redesigned to allow uninterrupted transitions where pilots can retain Flight Following at all times. This change should become effective on or before the revised LAX Class B airspace becomes effective.

One commenter suggested the FAA use approach and climb corridors, and eliminate the need for taking 3000 square miles away from general aviation to free an airport from traffic.

The FAA does not agree. If the FAA adopted a rule in which only approach and climb corridors were used in the LAX Class B airspace, it would result in a reduced air traffic control capability to maintain an efficient flow of air traffic

into and out of LAX area airports. Most certainly, the use of corridors alone would result in a drop in capacity in the LAX area because of the different performance characteristics of the various aircraft flying into and out of the area.

The Rule

This action amends Title 14 Code of Federal Aviation Regulations (14 CFR) part 71 to modify the LAX Class B airspace. Specifically, this action expands the eastern boundary to ensure the containment of the LAX STAR's within Class B airspace and reconfigures several existing areas, correcting areas of inefficiencies identified during public meeting and during reviews of the existing Class B airspace by SCT. These modifications reduce the overall size of the LAX Class B airspace, improve the containment of turbo-jet aircraft within the airspace, and improve the alignment of lateral boundaries with VOR radials and visual landmarks for improved VFR navigation. The following are the revisions for each area of the LAX Class B airspace:

Area A: The east/west line along the northwestern boundary will be aligned to the SMO 267 radial to provide redundant reference for VFR navigation, and allow VFR aircraft to transition along the shoreline at Point Dume.

Area B: No change.

Area C: The east/west and northwest/southeast lines along the southern boundary will be aligned with the SLI 315 radial and PDZ 267 radial providing a redundant reference for VFR navigation.

Area D: The east/west line along the southern boundary will be aligned with the PDZ 267 radial to provide redundant reference for VFR navigation.

Area E: The east/west line along the southern boundary will be aligned with the PDZ 267 radial, and the northern boundary aligned with the SMO 086 radial. The eastern boundary will be aligned with the ELB 347 radial. This modification will align the eastern boundary with existing VOR radials to provide redundant reference for VFR navigation, and lowers the floor to 7000 feet, ensuring containment of aircraft descending on the LAX profile.

Area F: The east/west line along the southern boundary will be aligned with the with the PDZ 267 radial, and the northern boundary aligned with the SMO 086 radial. The western boundary will be aligned with Block E of the Class B airspace along the ELB 347 radial. The eastern boundary will be aligned with the ELB 357 radial. These modifications will align the boundaries with existing VOR radials providing a redundant reference for VFR navigation, and lower the floor to 8000 feet, ensuring containment of aircraft descending on the LAX profile.

Area G: The east/west line along the southern boundary will be aligned with the PDZ 267 radial, and the northern boundary aligned with the SMO 086 radial. The western boundary will be aligned with Block F along the ELB 357 radial. The eastern boundary will be aligned with the ELB 007 radial, and the POM 127 radial. The modifications will align the boundaries with existing VOR radials providing a redundant reference for VFR navigation. This area will expand the existing LAX Class B airspace slightly to ensure containment of aircraft descending on the LAX profile.

Area H: The east/west and northwest/southeast lines along the northern boundary will be aligned with the SLI 315 radial and PDZ 267 radial to provide a redundant reference for VFR navigation.

Area I: The east/west line along the northern boundary will be aligned with the PDZ 267 radial to provide a redundant reference for VFR navigation.

Area J: The southern boundary will be aligned with the ELB 241 radial. The eastern boundary will be shortened to end at the ELB 241 radial. The western boundaries will be realigned to the LAX 142 radial and the LGB extended runway 16R centerline. These modifications will align the boundaries with existing VOR radials where possible, providing a redundant reference for VFR navigation.

Area K: The southern boundary will be aligned with the ELB 263 radial to provide a redundant reference for VFR navigation, and the eastern boundary will be realigned with the LGB extended runway 16R centerline.

Area L: The southern boundary will be aligned with the ELB 263 radial to provide a redundant reference for VFR navigation.

Area M: The northern boundaries will be aligned with the SMO 267 radial and VNY 235 radial to provide a redundant reference for VFR navigation.

Area N: The western boundary will be aligned with the VNY 235 radial. The southern boundary aligned with the SMO 267 radial. These modifications align the boundaries with existing VOR radials to provide a redundant reference for VFR navigation.

Regulatory Evaluation Summary

Final Rule changes to Federal Regulations must undergo several economic analyses. First, Executive Order 12866 directs that each Federal agency shall propose or adopt a regulation only upon a reasoned determination that the benefits of the intended regulation justify its costs. Second, the Regulatory Flexibility Act requires agencies to analyze the economic effect of regulatory changes on small entities. Third, the Office of Management and Budget directs agencies to assess the effect of regulatory changes on small entities changes on international trade. In conducting these analyses, the FAA has determined that this final rule: (1) Will generate benefits that justify its minimal costs and is not ''a significant regulatory action'' as defined in the Executive Order; (2) is not significant as defined in the Department of Transportation's Regulatory Policies and Procedures; (3) will not have a significant impact on a substantial number of small entities; (4) will not constitute a barrier to international trade; and (5) will not contain any Federal intergovernmental or private sector mandate. These analyses are summarized below in the docket.

This final rule will modify the Los Angeles, CA, Class B airspace. The rule will expend the eastern boundary of the airspace, and alter several existing airspace.

Final Regulatory Flexibility Determination

The Regulatory Flexibility Act of 1980 (RFA) establishes ''as a principle of regulatory issuance that agencies shall endeavor, consistent with the objective of the rule and of applicable statues, to fit regulatory and informational requirements to the scale of the business, organizations, and governmental jurisdictions subject to regulation.'' To achieve that principle, the RFA requires agencies to solicit and consider flexible regulatory proposals and to explain the rationale for their actions. The RFA covers a wide-range of small entities, including small businesses, not-for-profit organizations and small governmental jurisdictions.

Agencies must perform a review to determine whether a proposed or final rule will have a significant economic impact on a substantial number of small entities. If the agency determines that it will, the agency must prepare a regulatory flexibility analysis as described in the RFA.

However, if an agency determines that a proposed or final rule is not expected to have a significant economic impact on a substantial number of small entities, section 605(b) of the RFA provides that the head of the agency may so certify and a regulatory flexibility analysis is not required. The certification must include a statement

providing the factual basis for this determination, and the reasoning should be clear.

The FAA has determined, since Class B airspace is already in place in the LAX terminal area, and the modifications in this rule are not a major expansion, but rather a contraction of Class B airspace, minimal costs would result. Consequently, the FAA certifies that the rule will not have a significant economic impact on a substantial number of small aircraft manufacturers.

International Trade Impact Assessment

The Trade Agreements Act of 1979 prohibits Federal agencies from establishing any standards or engaging in related activities that create unnecessary obstacles to the foreign commerce of the United States. Legitimate domestic objectives, such as safety, are not considered unnecessary obstacles. The statute also requires consideration of international standards and, where appropriate, that they be the basis for U.S. standards.

The FAA has assessed the potential effect of this final rule and determined that it will have only a domestic impact and thefore no effect on any trade-sensitive activity.

Unfunded Mandates Assessment

The Unfunded Mandates Reform Act of 1995 (the Act) is intended, among other things, to curb the practice of imposing unfunded Federal mandates on State, local, and tribal governments. Title II of the Act requires each Federal agency to prepare a written statement assessing the effects of any Federal mandate in a proposed or final agency rule that may result in an expenditure of $100 million or more (adjusted annually for inflation) in any one year by State, local, and tribal governments, in the aggregate, or by the private sector; such a mandate is deemed to be a ''significant regulatory action.'' The FAA currently uses an inflation-adjusted value of $120.7 million in lieu of $100 million.

This final rule does not contain such a mandate. The requirements of Title II do not apply.

Paperwork Reduction Act

In accordance with the Paperwork Reduction Act of 1980 (Pub. L. 96–511), there are no requirements for information collection associated with this action.

Conclusion

In view of the minimal or zero cost of compliance of this action and the enhancements to operational efficiency, the FAA has determined that this action would be cost-beneficial.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Amendment

■ In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 289.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9M, Airspace Designations and Reporting Points, dated August 30, 2004, and effective September 16, 2004, is amended as follows:

Paragraph 3000 Subpart B—Class B Airspace.

* * * * *

AWP CA B Los Angeles, CA [Revised]

Los Angeles International Airport (Primary Airport)
(lat. 33°56′55″ N., long. 118°24′49″ W.)

Area A. That airspace extending upward from the surface to 10,000 feet MSL beginning at
Lat. 33°59′50″ N., long. 118°44′43″ W.
Lat. 34°00′23″ N., long. 118°32′33″ W.
Lat. 33°57′42″ N., long. 118°27′23″ W. Ballone Creek/Pacific Ocean
Lat. 33°57′42″ N., long. 118°22′10″ W. Manchester/405 Fwy
Lat. 34°01′00″ N., long. 118°15′00″ W.
Lat. 33°55′48″ N., long. 118°13′52″ W. SLI 315 12.4 DME
Lat. 33°55′51″ N., long. 118°26′05″ W. Imperial Hwy/Pacific Ocean
Lat. 33°45′34″ N., long. 118°27′01″ W. LIMBO intersection
Lat. 33°45′14″ N., long. 118°32′29″ W. INISH intersection
to point of beginning.

Area B. That airspace extending upward from 2,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 34°01′00″ N., long. 118°15′00″ W.
Lat. 34°00′01″ N., long. 118°07′58″ W. Garfield/Washington Blvd
Lat. 33°56′10″ N., long. 118°07′21″ W. Stonewood Center
Lat. 33°55′48″ N., long. 118°13′52″ W. SLI 315 12.4 DME
to point of beginning.

Area C. That airspace extending upward from 2,500 feet MSL to and including 10,000 feet MSL beginning at
Lat. 34°57′42″ N., long. 118°22′10″ W. Manchester/405 Fwy
Lat. 34°00′20″ N., long. 118°23′05″ W. West Los Angeles College
Lat. 34°02′49″ N., long. 118°21′48″ W.
Lat. 34°06′00″ N., long. 118°14′24″ W. Railroad Freight Yard
Lat. 34°06′00″ N., long. 118°11′23″ W. Ernest E. Debs Regional Park
Lat. 34°02′03″ N., long. 118°03′39″ W. Legg Lake
Lat. 33°58′40″ N., long. 118°01′49″ W. Whittier College
Lat. 33°53′44″ N., long. 118°01′52″ W. PDZ 267 25.1 DME
Lat. 33°53′17″ N., long. 118°10′50″ W. Dominguez High School
Lat. 33°55′48″ N., long. 118°13′52″ W. SLI 315 12.4 DME
Lat. 33°56′10″ N., long. 118°07′21″ W. Stonewood Center
Lat. 34°00′01″ N., long. 118°07′58″ W. Garfield/Washington Blvd
Lat. 34°01′00″ N., long. 118°15′00″ W.
to point of beginning.

Area D. That airspace extending upward from 4,000 feet MSL to and including 10,000 feet MSL beginning at

Lat. 34°06′00″ N., long. 118°11′23″ W. Ernest E. Bebs Regional Park
Lat. 34°00′45″ N., long. 117°54′03″ W.
Lat. 33°57′40″ N., long. 117°53′35″ W.
Lat. 33°54′04″ N., long. 117°54′35″ W. Brea Municipal Golf Course
Lat. 33°53′44″ N., long. 118°01′52″ W. PDZ 267 25.1 DME
Lat. 33°58′40″ N., long. 118°01′49″ W. Whittier College
Lat. 34°02′03″ N., long. 118°03′39″ W. Legg Lake
to point of beginning.

Area E. That airspace extending upward from 7,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°54′00″ N., long. 117°54′35″ W. Brea Municipal Golf Course
Lat. 33°54′23″ N., long. 117°47′42″ W.
Lat. 34°02′42″ N., long. 117°50′00″ W. Mt. San Antonio College
Lat. 34°02′22″ N., long. 117°59′23″ W.
Lat. 34°02′22″ N., long. 117°59′23″ W.
Lat. 34°00′45″ N., long. 117°54′03″ W.
Lat. 33°57′40″ N., long. 117°53′35″ W.
to point of beginning.

Area F. That airspace extending upward from 8,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°54′23″ N., long. 117°47′42″ W. PDZ 267 ELB 347
Lat. 33°54′31″ N., long. 117°44′45″ W. PDZ 267 ELB 357
Lat. 34°02′57″ N., long. 117°45′16″ W. SMO 086 ELB 357
Lat. 34°02′42″ N., long. 117°50′00″ W. SMO 086 Mt. San Antonio College
to point of beginning.

Area G. That airspace extending upward from 9,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°54′31″ N., long. 117°44′45″ W. PDZ 267 ELB 357
Lat. 33°54′39″ N., long. 117°41′48″ W. PDZ 267 ELB 007
Lat. 34°00′44″ N., long. 117°40′54″ W. ELB 007 POM 127
Lat. 34°02′59″ N., long. 117°44′29″ W. SMO 086 POM 127
Lat. 34°02′57″ N., long. 117°45′16″ W. SMO 086 ELB 357
to point of beginning.

Area H. That airspace extending upward from 5,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°53′44″ N., long. 118°01′52″ W. PDZ 267 25.1 DME
Lat. 33°47′00″ N., long. 118°03′17″ W. Seal Beach VORTAC Los Alamitos AFRC
Lat. 33°46′40″ N., long. 118°08′53″ W. SLI 266 4.7 DME
Lat. 33°45′34″ N., long. 118°27′01″ W. LIMBO Intersection
Lat. 33°55′51″ N., long. 118°26′05″ W. Imperial Hwy/Pacific Ocean
Lat. 33°55′48″ N., long. 118°13′52″ W. SLI 315 12.4 DME
Lat. 33°53′17″ N., long. 118°10′50″ W. Dominguez High School
to point of beginning.

Area I. That airspace extending upward from 6,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°54′04″ N., long. 117°54′35″ W. Brea Municipal Golf Course
Lat. 33°47′23″ N., long. 117°57′40″ W. Garden Grove Mall
Lat. 33°47′00″ N., long. 118°03′17″ W. Seal Beach VORACT/Los Alamitos AFRC
Lat. 33°53′44″ N., long. 118°01′52″ W. PDZ 267 25.1 DME
to point of beginning.

Area J. That airspace extending upward from 7,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°47′23″ N., long. 117°57′40″ W. Garden Grove Mall
Lat. 33°35′52″ N., long. 117°53′59″ W. Newport Bay/ELB 241 9.7 DME
Lat. 33°31′34″ N., long. 118°03′11″ W. ELB 241 18.5 DME
Lat. 33°37′56″ N., long. 118°09′04″ W. LAX 142 22.7 DME
Lat. 33°46′56″ N., long. 118°08′53″ W. SLI 266 4.7 DME
Lat. 33°47′00″ N., long. 118°03′17″ W. Seal Beach VORTAC/Los Alamitos AFRC
to point of beginning.

Area K. That airspace extending upward from 8,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°37′56″ N., long. 118°09′04″ W. LAX 142 22.7 DME
Lat. 33°36′09″ N., long. 118°25′38″ W. ELB 263 35.1 DME
Lat. 33°45′34″ N., long. 118°27′01″ W. LIMBO Intersection
Lat. 33°46′40″ N., long. 118°08′53″ W. SLI 266 4.7 DME
to point of beginning.

Area L. That airspace extending upward from 5,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°36′09″ N., long. 118°25′38″ W. ELB 263 35.1 DME
Lat. 33°35′11″ N., long. 118°34′31″ W. ELB 263 42.6 DME
Lat. 33°44′27″ N., long. 118°42′23″ W. SLI 266 32.7 DME
Lat. 33°45′14″ N., long. 118°32′29″ W. INISH Intersection
Lat. 33°45′34″ N., long. 118°27′01″ W. LIMBO Intersection
to point of beginning.

Area M. That airspace extending upward from 2,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°44′27″ N., long. 118°42′23″ W. SLI 266 32.7 DME
Lat. 33°58′48″ N., long. 118°54′27″ W. VNY 235 25.3 DME
Lat. 33°59′26″ N., long. 118°53′23″ W. VNY 235 SMO 267
Lat. 33°59′50″ N., long. 118°44′43″ W.
Lat. 33°45′14″ N., long. 118°32′29″ W. INISH Intersection

to point of beginning.

Area N. That airspace extending upward from 5,000 feet MSL to and including 10,000 feet MSL beginning at
Lat. 33°59′26″ N., long. 118°53′23″ W. VNY 235 24.2 DME
Lat. 34°06′00″ N., long. 118°42′12″ W. VNY 235 12.9 DME
Lat. 34°06′00″ N., long. 118°14′24″ W. Railroad Freight Yard
Lat. 34°02′49″ N., long. 118°21′48″ W.
Lat. 34°00′20″ N., long. 118°23′05″ W. West Los Angeles College
Lat. 33°57′42″ N., long. 118°22′10″ W. Manchester/405 Fwy
Lat. 33°57′42″ N., long. 118°27′23″ W. Ballona Creek/Pacific Ocean
Lat. 34°00′23″ N., long. 118°32′33″ W. SMO 267 4.3 DME
Lat. 33°59′50″ N., long. 118°44′43″ W.
to point of beginning.

* * * * *

Issued in Washington DC, on August 4, 2005.

Edith V. Parish,

Acting Manager, Airspace and Rules.

[FR Doc. 05–15855 Filed 8–10–05:8:45 am]

BILLING CODE 4910–13–M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9210]

RIN 1545–BE75

LIFO Recapture Under Section 1363(d); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations that were published in the **Federal Register** on July 12, 2005 (70 FR 39920) regarding the LIFO recapture by corporations converting from C Corporations to S Corporations.

DATES: This correction is effective July 12, 2005.

FOR FURTHER INFORMATION CONTACT: Pietro Canestrelli, at (202) 622–3060 and Martin Schaffer, at (202) 622–3070 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 1363 of the Internal Revenue Code.

Need for Correction

As published, the correction notice (TD 9210), contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the correction notice (TD 9210), which was the subject of FR Doc. 05–13383, is corrected as follows:

On page 39920, column 3, in the preamble, under the paragraph heading ''Summary of Comments and Explanation of Revisions'' first paragraph, lines 23 through 25, the language ''corporation, the date of recapture event is a transfer of a partnership interest to an S corporation, the date of the transfer'' is corrected to read as ''corporation, the date of the transfer''.

Guy Traynor,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedures and Administration).

[FR Doc. 05–15762 Filed 8–10–05; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF DEFENSE

Department of the Navy

32 CFR Part 706

Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972

AGENCY: Department of the Navy, DOD.

ACTION: Final rule.

SUMMARY: The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General (Admiralty and Maritime Law) has determined that USS JIMMY CARTER (SSN 23) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special function as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

DATES: Effective Date: September 21, 2004.

FOR FURTHER INFORMATION CONTACT: Commander Gregg A. Cervi, JAGC, U.S. Navy, Deputy Assistant Judge Advocate General (Admiralty and Maritime Law), Office of the Judge Advocate General, Department of the Navy, 1322 Patterson Ave., SE., Suite 3000, Washington Navy Yard, DC 20374–5066, telephone 202–685–5040.

SUPPLEMENTARY INFORMATION: Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy amends 32 CFR Part 706. This amendment provides notice that the Deputy Assistant Judge Advocate General (Admiralty and Maritime Law), under authority delegated by the Secretary of the Navy, has certified that USS JIMMY CARTER (SSN 23) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS without interfering with its special function as a naval ship: Rule 21(c), pertaining to the location and arc of visibility of the sternlight; Annex I, section 2(a)(i), pertaining to the height of the masthead light; Annex I, section 2(k), pertaining to the height and relative positions of the anchor lights; and Annex I, section 3(b), pertaining to the location of the sidelights. The Deputy Assistant Judge Advocate General (Admiralty and Maritime Law) has also certified that the aforementioned lights are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR Parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the placement of lights on this vessel in a manner differently from that prescribed herein will adversely affect the vessel's ability to perform its military functions.

List of Subjects in 32 CFR Part 706

Marine safety, Navigation (water), and Vessels.

■ For the reasons set forth in the preamble, amend part 706 of title 32 of the Code of Federal Regulations as follows: