

**Background**

The notice of proposed rulemaking (REG-128224-06) that is the subject of these corrections is under section 67 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-128224-06) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-128224-06) that was the subject of FR Doc. E7-14489 is corrected as follows:

On page 41245, column 1, in the preamble, under the paragraph heading "Drafting Information", line 3, the language "of the Office of Associate Chief Counsel" is corrected to read "of the Associate Chief Counsel".

**LaNita Van Dyke,**

*Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E7-16615 Filed 8-22-07; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 26**

[REG-128843-05]

RIN 1545-BE70

**Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes II; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to notice of proposed rulemaking that was published in the **Federal Register** on Thursday, August 2, 2007 providing guidance regarding the generation-skipping transfer (GST) tax consequences of the severance of trusts in a manner that is effective under state law, but that does not meet the requirements of a qualified severance. These proposed regulations also provide guidance regarding the GST tax consequences of a qualified severance of a trust with an inclusion ratio between zero and one into more than two resulting trusts and provide special funding rules applicable to the non pro rata division of certain assets between or among resulting trusts.

**FOR FURTHER INFORMATION CONTACT:** Mayer R. Samuels at (202) 622-3090.

**SUPPLEMENTARY INFORMATION:****Background**

The notice of proposed rulemaking (REG-128843-05) that is the subject of this correction is under section 2642 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-128843-05) contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-128843-05) that was the subject of FR Doc. E7-14850 is corrected as follows:

**§ 26.2642-6 [Corrected]**

On page 42343, column 3, § 26.2642-6(k)(1), lines 7 through 10, the language "severances occurring on or after [DATE THIS DOCUMENT IS PUBLISHED IN THE **Federal Register** AS FINAL REGULATIONS]. Paragraph (d)(4) and" is corrected to read "severances occurring on or after August 2, 2007. Paragraph (d)(4) and".

**LaNita Van Dyke,**

*Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E7-16619 Filed 8-22-07; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[REG-148951-05]

RIN 1545-BF54

**Change to Office To Which Notices of Nonjudicial Sale and Requests for Return of Wrongfully Levied Property Must Be Sent; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains corrections to notice of proposed rulemaking by cross-reference to temporary regulations that was published in the **Federal Register** on Friday, July 20, 2007 relating to the discharge of liens under section 7425 and return of wrongfully levied property under section 6343.

**FOR FURTHER INFORMATION CONTACT:** Robin M. Ferguson at (202) 622-3630.

**SUPPLEMENTARY INFORMATION:****Background**

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-148951-05) that is the subject of these corrections is under sections 7425 and 6343 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-148951-05) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-148951-05) that was the subject of FR. Doc. E7-14051 is corrected as follows:

1. On page 39771, column 3, in the preamble, under the caption "**FOR FURTHER INFORMATION CONTACT:**", line 1, the language "Robin M. Ferguson, (202) 622-3610; is corrected to read "Robin M. Ferguson, (202) 622-3630;".
2. On page 39772, column 1, in the preamble, under paragraph heading "Drafting Information", lines 4 and 5, the language "and Administration (Collection, Bankruptcy and Summonses Division)" should be corrected to read "and Administration."

**LaNita Van Dyke,**

*Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E7-16624 Filed 8-22-07; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 100**

[Docket No. CGD01-07-102]

RIN 1625-AA08

**Special Local Regulation; Head of the Connecticut Regatta**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard is proposing to change the special local regulations for the Head of the Connecticut Regatta by moving the regulated area of the race from the southern tip of Gildersleeve Island and Light Number 87 to the