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IV. Effective Date and Congressional Notification

84. Changes to Order No. 707 adopted in this order on rehearing will become effective August 25, 2008.

List of Subjects in 18 CFR Part 35

Electric power rates, Electric utilities, Reporting and recordkeeping requirements.

By the Commission.

Kimberly D. Bose,
Secretary.

■ In consideration of the foregoing, the Commission amends part 35, Chapter I, Title 18, Code of Federal Regulations, to read as follows:

PART 35—FILING OF RATE SCHEDULES AND TARIFFS

■ 1. The authority citation for part 35 continues to read as follows:

Authority: 16 U.S.C. 791a-825r, 2601-2645; 31 U.S.C. 9701; 42 U.S.C. 7101-7352.

■ 2. Amend § 35.44 as follows:

- A. Amend paragraph (a) to add a sentence at the end of the paragraph;
- B. Revise paragraphs (b)(1) and (b)(2); and
- C. Add paragraph (b)(4) and paragraph (c).

§ 35.44. Protections against affiliate cross-subsidization.

(a) * * * This requirement does not apply to energy sales from a qualifying facility, as defined by 18 CFR 292.101, made under market-based rate authority granted by the Commission.

(b) * * *

(b)(1) Unless otherwise permitted by Commission rule or order, and except as permitted by paragraph (b)(4) of this section, sales of any non-power goods or

services by a franchised public utility that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, including sales made to or through its affiliated exempt wholesale generators or qualifying facilities, to a market-regulated power sales affiliate or non-utility affiliate must be at the higher of cost or market price.

(2) Unless otherwise permitted by Commission rule or order, and except as permitted by paragraphs (b)(3) and (b)(4) of this section, a franchised public utility that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, may not purchase or receive non-power goods and services from a market-regulated power sales affiliate or a non-utility affiliate at a price above market.

* * * * *

(4) A company in a single-state holding company system, as defined in § 366.3(c)(1) of this chapter, may provide general administrative and management non-power goods and services to, or receive such goods and services from, other companies in the same holding company system, at cost, provided that the only parties to transactions involving these non-power goods and services are affiliates or associate companies, as defined in § 366.1 of this chapter, of a holding company in the holding company system.

(c) *Exemption for price under fuel adjustment clause regulations.* Where the price of fuel from a company-owned or controlled source is found or presumed under § 35.14 to be reasonable and includable in the adjustment clause, transactions involving that fuel shall be exempt from the affiliate price restrictions in § 35.44(b).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9408]

RIN 1545-BD01

Dependent Child of Divorced or Separated Parents or Parents Who Live Apart; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9408) that were published in the **Federal Register** on Wednesday, July 2, 2008 (73 FR 37797), relating to a claim that a child is a dependent by parents who are divorced, legally separated under a decree of separate maintenance, or separated under a written separation agreement, or who live apart at all times during the last 6 months of the calendar year.

DATES: This correction is effective July 24, 2008, and is applicable to taxable years beginning after July 2, 2008.

FOR FURTHER INFORMATION CONTACT: Victoria Driscoll, (202) 622-4920 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this document are under section 152 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9408) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9408), which were the subject of FR Doc. E8-15044, is corrected as follows:

1. On page 37798, column 2, in the preamble, under the paragraph heading "a. Custodial Parent's Failure To Release Exemption", first paragraph, lines 8 thru 11, the language "6 months of the taxable year, (2) the child was in the custody of one or both parents for more than one-half of the taxable year, and (3) the child received" is corrected to read "6 months of the calendar year, (2) the child was in the custody of one or both parents for more than one-half of the calendar year, and (3) the child received".

2. On page 37798, column 3, in the preamble, under the paragraph heading "a. Custodial Parent's Failure To Release Exemption", first paragraph of the column, line 4, the language "6 months of the taxable year, (2) the" is corrected to read "6 months of the calendar year, (2) the".

LaNita Van Dyke,

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

[FR Doc. E8-16921 Filed 7-23-08; 8:45 am]

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