

Impact Statement is necessary for this proposed rule.

H. Review Under the Unfunded Mandates Reform Act of 1995

Title II of the Unfunded Mandates Reform Act of 1995, Public Law 104-4, establishes requirements for Federal agencies to assess the effects of their regulatory actions on state, local, and tribal governments and the private sector. Under section 202 of the Act, the BIA generally must prepare a written statement, including a cost-benefit analysis, for proposed and final rules with "Federal mandates" that may result in expenditures to state, local, and tribal governments, in the aggregate, or to the private sector, of \$100 million or more in any one year. This rule will not result in the expenditure by state, local, and tribal governments, in the aggregate, or by the private sector, of \$100 million or more in any one year.

I. Review Under Executive Order 12630 (Takings Implication Assessment)

In accordance with Executive Order 12630, this rule does not have significant takings implications. This rule does not involve the "taking" of private property interests.

J. Review under Executive Order 13175 (Tribal Consultation)

The BIA determined that, because the removal of current regulations has tribal implications, it was an appropriate topic for consultation with tribal governments. This consultation is in keeping with Executive Order 13175, "Consultation and Coordination with Indian Tribal Governments." In April 2001, BIA sent all tribal leaders a report that documents the results of a BIA review of existing regulations, policies, and procedures that affect delivery of trust services to tribal governments and individual Indians. Included in the report was a multi-year schedule for bringing all trust regulations, policies, and procedures up-to-date. In May 2001, the BIA sent all tribal leaders a letter describing and identifying ten parts of Title 25 CFR that we were considering for removal. Regional directors followed up to determine if there were tribal concerns with any aspects of the proposal.

Following publication of the proposed rule, BIA again notified tribal governments of the substance of this rulemaking through a direct mailing. This enabled tribal officials and the affected tribal constituency throughout Indian Country to have meaningful and timely input in the development of the final rule.

List of Subjects

25 CFR Part 112

Indians—business and finance.

25 CFR Part 116

Estates, Indians—business and finance, Trusts and trustees.

25 CFR Part 121

Indians—claims, Indians—judgment funds.

25 CFR Part 123

Alaska, Indian—claims.

25 CFR Part 125

Indians—claims, Reporting and recordkeeping requirements.

25 CFR Part 154

Indians—lands.

25 CFR Part 156

Indians—lands.

25 CFR Part 178

Indians—lands.

25 CFR Part 243

Alaska, Indians—business and finance, Reindeer.

Accordingly, under the authority in 25 U.S.C. 9, 25 CFR chapter 1 is amended by removing parts 112, 116, 121, 123, 125, 154, 156, 178, and 243.

Dated: August 12, 2002.

Neal A. McCaleb,

Assistant Secretary—Indian Affairs.

[FR Doc. 02-21692 Filed 8-23-02; 8:45 am]

BILLING CODE 4310-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9003]

RIN 1545-AW64

Relief From Joint and Several Liability; 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 Thursday, July 18, 2002 (67 FR 47278), relating to relief from joint and several liability.

DATES: This correction is effective July 18, 2002.

FOR FURTHER INFORMATION CONTACT:

Charles A. Hall (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction is under section 6015 of the Internal Revenue Code.

Need for Correction

As published, the final regulations contains an error that my prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9003), that were the subject of FR Doc. 02-17866, is corrected as follows:

On page 47294, column 3, § 1.6015-5(b)(3), line 10, the language "CDP hearing procedures under sections" is corrected to read "CDP hearing procedures under section".

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel, (Income Tax & Accounting).

[FR Doc. 02-21693 Filed 8-23-02; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[COTP San Diego 02-016]

RIN 2115-AA97

Safety Zone; San Diego Bay, CA

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing two (2) temporary safety zones: A stationary safety zone and a moving safety zone, both on the navigable waters of North San Diego Bay in support of the Parade of Ships-Festival of Sail. These temporary safety zones are necessary to provide for the safety of the crews, spectators, participants of the event, participating vessels and other vessels and users of the waterway. Persons and vessels are prohibited from entering into, transiting through, or anchoring within these safety zones unless authorized by the Captain of the Port, or his designated representative.

DATES: This rule is effective from 12:30 [PDT] to 4:30 [PDT] on September 12, 2002.

ADDRESSES: Documents indicated in this preamble as being available in the docket are part of docket [COTP San