that were published in the **Federal Register** on Friday, May 31, 2002 (67 FR 38000) that affect corporations filing consolidated returns.

DATES: This correction is effective May 31, 2002.

FOR FURTHER INFORMATION CONTACT: Marie Milnes-Vasquez, (202) 622–7770 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of these corrections are under sections 1502 and 172 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (TD 8997), that were the subject of FR Doc. 02–13576, is corrected as follows:

- 1. On page 38001, column 3, in the preamble under the paragraph heading "Background", third full paragraph, line 5, the language "elections are made on a year-by-basis." is corrected to read "elections are made on a year-by-year basis.".
- 2. On page 38002, column 1, in the preamble under the paragraph heading "Special Analyses", first paragraph, lines 22 and 23, the language "to 5 USC 553(b)(B) and delayed effective date is not required pursuant to 5 USC" is corrected to read "to 5 U.S.C. 553(b)(3)(B) and delayed effective date is not required pursuant to 5 U.S.C.".

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel (Income Tax and Accounting). [FR Doc. 02–17019 Filed 7–8–02; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 199

RIN 0720-AA28

TRICARE; Revisions to Coverage Criteria for Transplants, Cardiac and Pulmonary Rehabilitation and Ambulance Services

AGENCY: Office of the Secretary, DoD. **ACTION:** Final rule; administrative correction.

SUMMARY: The Department of Defense published a final rule in the **Federal Register** of Tuesday, June 25, 2002 (67 FR 42717) on Revisions to Coverage Criteria for Transplants, Cardiac and Pulmonary Rehabilitation and Ambulance Services. This document makes an administrative correction to that document.

DATES: This final rule is effective July 25, 2002, except § 199.4(e)(21) is effective August 12, 2002.

ADDRESSES: TRICARE Management Activity (TMA), Medical Benefits and Reimbursement Systems, 16401 East Centretech Parkway, Aurora, CO 80011– 9043.

FOR FURTHER INFORMATION CONTACT:

Marty Maxey, Medical Benefits and Reimbursement Systems, (TMA) telephone (303) 676–3627.

SUPPLEMENTARY INFORMATION: An interim final rule on Sub-Acute Care Program; Uniform Skilled Nursing Facility Benefit; Home Health Care Benefit; Adopting Medicare Payment Methods for Skilled Nursing Facilities and Home Health Care Providers was published on Thursday, June 13, 2002 (67 FR 40597) added a new § 199.4(e)(21) on home health services. A final rule on Revisions to Coverage Criteria for Transplants, Cardiac and Pulmonary Rehabilitation and Ambulance Services was published on June 25, 2002 (67 FR 42717) also added a new § 199.4(e)(21) on Pulmonary rehabilitation. This document corrects the paragraph designation.

In FR Doc 02–15913 published on June 25, 2002 (67 FR 41721) make the following correction: On page 41721, in the second column, redesignate paragraph (e)(21) as paragraph (e)(22).

Dated: June 27, 2002.

L.M. Bynum,

Alternate Federal Register Liaison Officer, Department of Defense.

[FR Doc. 02–17035 Filed 7–8–02; 8:45 am] BILLING CODE 5001–08–M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 100

[CGD07-02-013]

RIN 2115-AE46

Special Local Regulations; Deerfield Beach Super Boat Race, Deerfield Beach, FL

AGENCY: Coast Guard, DOT. **ACTION:** Temporary final rule.

SUMMARY: The Coast Guard is establishing temporary special local regulations for the Deerfield Beach Super Boat Race. This event will be held from 10 a.m. to 4 p.m. on July 14, 2002. This rule is necessary to provide for the safety of life on navigable waters during the event.

DATES: This rule is effective from 10 a.m. on July 14, 2002 until 4 p.m. on July 15, 2002.

ADDRESSES: Comments and material received from the public, as well as documents indicated in the preamble as being available in the docket are part of docket CGD07–02–013 and are available for inspection or copying at Coast Guard Group Miami, 100 MacArthur Causeway, Miami Beach, FL, between the hours of 7:30 a.m. and 3 p.m., Monday through Friday except Federal holidays.

FOR FURTHER INFORMATION CONTACT: BMC V. Sorensen, Coast Guard Group Miami, FL at (305) 535–4317.

SUPPLEMENTARY INFORMATION:

Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a NPRM. Publishing a NPRM, which would incorporate a comment period before a final rule could be issued, would be contrary to public safety interests since immediate action is needed to minimize potential danger to the public because there will be numerous spectator craft in the area.

For the same reason, under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**.

On May 7, 1998, the Coast Guard published a Notice of Proposed Rulemaking in the **Federal Register** (63 FR 25187), seeking comments on the establishment of permanent special local regulations for the Deerfield Beach Super Boat Race. No comments were received during the comment period. On June 26, 1998, the Coast Guard published a final rule in the **Federal Register** (63 FR 34813) creating the permanent special local regulations in 33 CFR 100.733. The published rule is effective on the third Sunday in July.

However, this year the third Sunday in July will put the race the weekend before the mini-lobster season. The race organizers are moving the race date up one week this year to avoid conflict with vessels and people preparing for the mini-lobster season.