

**FOR FURTHER INFORMATION CONTACT:**

Christina Vasquez of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-6803 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed regulations under section 446(e) and 481 of the Internal Revenue Code. A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** for Wednesday, December 28, 1994 (59 FR 66825), announced that a public hearing on the proposed regulations would be held on Friday, March 10, 1995, beginning at 10:00 a.m., in the IRS Auditorium, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.

The public hearing scheduled for Friday, March 10, 1995, is cancelled.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-5066 Filed 2-28-95; 8:45 am]

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**26 CFR Part 1**

[CO-993-71]

RIN 1545-AB21

**Controlling Corporation's Basis Adjustment in Its Controlled Corporation's Stock Following a Triangular Reorganization; Correction**

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

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

**SUMMARY:** This document contains corrections to the notice of proposed rulemaking [CO-993-71], which was published in the **Federal Register** for Friday, December 23, 1994 (59 FR 66280). The proposed regulations provide rules for adjusting the basis of a controlling corporation in the stock of a controlled corporation as the result of certain triangular reorganizations involving the stock of the controlling corporation.

**FOR FURTHER INFORMATION CONTACT:**

Concerning the proposed regulations, Rose L. Williams, (202) 622-7550; concerning submissions and the hearing, Michael Slaughter, (202) 622-7190 (not toll-free numbers).

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

The proposed regulations that are the subject of these corrections are under sections 358, 1032, and 1502 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking contains typographical errors that are in need of correction.

**Correction of Publication**

Accordingly, the publication of the notice of proposed rulemaking which is the subject of FR Doc. 94-31287, is corrected as follows:

1. On page 66282, column 2, in the preamble under the paragraph heading "*F. Proposed Effective Dates*", last paragraph in the column, lines 4 and 9, the language "December 23, 1994, in which P and S," is corrected to read "[THE DAY THE FINAL REGULATIONS ARE PUBLISHED IN THE **Federal Register**] in which P and S,".

2. On page 66285, column 2, § 1.1032-2, paragraph (a), line 3, the regulation section "§ 1.358-(6)(b)" is corrected to read "§ 1.358-6(b)".

3. On page 66285, column 2, § 1.1032-2, paragraph (d), paragraph (b) of *Example 1.*, line 5, the regulation section "§ 1.1032-(1)(a)" is corrected to read "§ 1.1032-1(a)".

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-5067 Filed 2-28-95; 8:45 am]

BILLING CODE 4830-01-P

**26 CFR Part 1**

[FI-42-94]

RIN 1545-AS85

**Mark to Market for Dealers in Securities; Correction**

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

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

**SUMMARY:** This document contains corrections to the notice of proposed rulemaking [FI-42-94], which was published in the **Federal Register** for Wednesday, January 4, 1995 (60 FR 397). The proposed regulations relate to the mark-to-market method of accounting for securities that is required to be used by a dealer in securities.

**FOR FURTHER INFORMATION CONTACT:**

Concerning § 1.475(c)-2(a)(4), Carol A. Schwartz, (202) 622-3920; concerning other sections of the regulations, Robert B. Williams, (202) 622-3960, or JoLynn Ricks, (202) 622-3920; concerning submissions and the hearing, Michael Slaughter, (202) 622-7190 (not toll-free numbers).

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

The proposed regulations that are the subject of these corrections are under section 475 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking contains typographical errors that are in need of correction.

**Correction of Publication**

Accordingly, the publication of the notice of proposed rulemaking which is the subject of FR Doc. 95-13, is corrected as follows:

1. On page 403, column 3, § 1.475(a)-1, paragraph (h), paragraph (ii) of *Example.*, line 7, the word "taxable" is corrected to read "X".

2. On page 405, column 2, § 1.475(c)-2, paragraph (a)(2), line 3, the regulation section "§ 1275-6(b)" is corrected to read "§ 1.1275-6(b)".

3. On page 405, column 3, § 1.475(c)-2, in the paragraph heading of paragraph (d), line 3, the regulation section "§ 11275-6" is corrected to read "§ 1.1275-6".

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-5068 Filed 2-28-95; 8:45 am]

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 194**

RIN 2060-AE30

[FRL-5162-9]

**Criteria for the Certification and Determination of the Waste Isolation Pilot Plant's Compliance With Environmental Standards for the Management and Disposal of Spent Nuclear Fuel, High-Level and Transuranic Radioactive Wastes—Proposed Rule**

**AGENCY:** Environmental Protection Agency.

**ACTION:** Notice of public hearings on proposed rule.

**SUMMARY:** As required by the Waste Isolation Pilot Plant (WIPP) Land Withdrawal Act of 1992 [Pub. L. 102-579], EPA has developed proposed criteria which will be used by the Agency in certifying whether or not the WIPP facility complies with 40 CFR part 191, "Environmental Standards for the Management and Disposal of Spent