

envelope containing the appeal should be clearly marked as a Freedom of Information Act appeal, so that the Department can comply with the time limitations set forth in § 15.42.

(b) When an appeal is misdirected by the requester, the Office receiving the appeal shall:

(1) Promptly refer it to the:

(i) Assistant General Counsel for Training and Administrative Law, if the denial was issued by the Office of Executive Secretariat or by an office in which there is a Field Assistant General Counsel, or

(ii) Appropriate Field Assistant General Counsel, if the denial was issued by a Field Office; and

(2) Advise the appellant that the time of receipt for processing purposes will be the time the appeal is received by the appropriate office.

(c) The appeal determination shall be in writing; constitute final administrative action by the Department; and, if the denial is upheld in full or in part, include notification of the right to judicial review.

Dated: December 27, 1994.

Henry G. Cisneros,  
Secretary.

[FR Doc. 95-5274 Filed 3-2-95; 8:45 am]

BILLING CODE 4210-32-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 8585]

RIN 1545-AS00

**Allocations Reflecting Built-in Gain or Loss on Property Contributed to a Partnership; Correction**

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations [TD 8585], which were published in the Federal Register for Wednesday, December 28, 1994 (59 FR 66724). The final regulations relate to the remedial allocation method with respect to property contributed by a partner to a partnership and to allocations with respect to securities and similar investments owned by a partnership.

**EFFECTIVE DATE:** December 28, 1994.

**FOR FURTHER INFORMATION CONTACT:** Deborah Harrington at (202) 622-3050 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of these corrections are under section 704 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations contain typographical errors that are in need of correction.

**Correction of Publication**

Accordingly, the publication of the final regulations which is the subject of FR Doc. 94-31435, is corrected as follows:

**§ 1.704-3 [Corrected]**

1. On page 66729, column 1, § 1.704-3, paragraph (d)(7), paragraph (iii) of *Example 1.*, line 1, in the paragraph heading, the word "Years" is corrected to read "years".

2. On page 66729, column 2, § 1.704-3, paragraph (d)(7), paragraph (iii)(A) of *Example 1.*, line 1, the word "commended" is corrected to read "commented".

3. On page 66729, § 1.704-3, paragraph (d)(7), paragraph (iii)(C) of *Example 1.*, line 3 of the table is corrected as follows:

	L		M	
	Book	Tax	Book	Tax
Remedial allocations .....	*	*	*	*
		1,500		<1,500>
	*	*	*	*

4. On page 66730, columns 1 and 2, § 1.704-3, paragraph (d)(7), paragraph (iii)(A) of *Example 3.* is removed.

5. On page 66732, § 1.704-3, paragraph (e)(3)(ix), paragraph (i) of *Example 1.*, line 5 from the top of column 2, the language "+\$5,000 (net gain at end of Day 2)+" is corrected to read "+\$5,000 (net gain at end of Day 2)+".

6. On page 66732, column 2, § 1.704-3, paragraph (e)(3)(ix), paragraph (iii) of *Example 1.*, 13th line, the language "tax gain from the sale of Stock 2 and the loss" is corrected to read "tax gain from the sale of Stock 2 and the tax loss".

7. On page 66733, § 1.704-3, paragraph (e)(3)(ix), paragraph (iii) of *Example 1.*, the second table on the page, line 1 is corrected as follows:

	Z		
	Book	Tax	Reevaluation account
Opening Balance ...	\$152,500	\$152,500	0
	*	*	*

8. On page 66733, § 1.704-3, paragraph (e)(3)(ix), the second table in paragraph (iii) of *Example 2.*, the column heading and line 1 are corrected as follows:

	X and Y		
	Book	Tax	Reevaluation account
Opening Balance ...	\$150,000	\$150,000	0
	*	*	*

Cynthia E. Grigsby,  
Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95-5286 Filed 3-2-95; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF JUSTICE**

**Office of the Attorney General**

**28 CFR Part 0**

[AG Order No. 1951-95]

**Federal Bureau of Investigation; General Functions**

**AGENCY:** Department of Justice.

**ACTION:** Final rule.

**SUMMARY:** This rule amends the Department of Justice organization regulations by adding a new function for the Federal Bureau of Investigation (FBI), that of carrying out the responsibilities conferred upon the Attorney General in Title I of the Communications Assistance for Law Enforcement Act. This rule will accurately update the existing list of the FBI's delegated functions.

**EFFECTIVE DATE:** February 16, 1995.

**FOR FURTHER INFORMATION CONTACT:** Telecommunications Industry Liaison Unit (TILU), Engineering Section, Information Resources Division, FBI; telephone number 1-800-551-0336; David F. Worthley, telephone: 703-630-6242.

**SUPPLEMENTARY INFORMATION:** On October 25, 1994, the President signed

into law the Communications Assistance for Law Enforcement Act (the Act), Title I of Pub. L. 103-414, also referred to as the digital telephony legislation. Under the Act, a number of responsibilities are conferred upon the Attorney General. The Attorney General is delegating her responsibilities under the Act because the FBI possesses the technical resources and in-depth expertise necessary to effectively implement these duties. Also, the FBI has already expended substantial resources in planning for the implementation of this Act.

This delegation will authorize the Director, FBI, or his designee(s), to: (1) Publish notices of actual and maximum capacity requirements; (2) establish regulations for paying telecommunications carriers for reasonable costs in achieving compliance with the capability and capacity requirements; (3) determine compliance priorities; (4) participate in the setting of publicly available technical requirements and standards; (5) prepare annual reports to the Congress; and (6) take necessary steps to implement this Act. The delegation of authority would not include the enforcement authority provided in Title II of the legislation, which properly is executed by the Attorney General and the Department of Justice.

This order is a matter of internal Departmental management. In accordance with 5 U.S.C. 605(b), the Attorney General certifies that this rule does not have a significant economic impact on a substantial number of small entities. This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866 and, accordingly, this rule has not been reviewed by the Office of Management and Budget.

#### List of Subjects in 28 CFR Part 0

Authority delegations (Government agencies), Government employees, Organization and functions (Government agencies), Whistleblowing.

Accordingly, by virtue of the authority vested in me as Attorney General by 5 U.S.C. 301 and 28 U.S.C. 509, 510, Part 0 of Title 28 of the Code of Federal Regulations is amended as follows:

#### **PART 0—[AMENDED]**

1. The authority citation for Part 0 continues to read as follows:

Authority: 5 U.S.C. 301; 28 U.S.C. 509, 510, 515-519.

2. Section 0.85 is amended by adding paragraph (o) to read as follows:

#### **§ 0.85 General functions.**

\* \* \* \* \*

(o) Carry out the responsibilities conferred upon the Attorney General under the Communications Assistance for Law Enforcement Act, Title I of Pub. L. 103-414 (108 Stat. 4279), subject to the general supervision and direction of the Attorney General.

Dated: February 16, 1995.

Janet Reno,

*Attorney General.*

[FR Doc. 95-4377 Filed 3-2-95; 8:45 am]

BILLING CODE 4410-01-M

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## DEPARTMENT OF EDUCATION

### 34 CFR Part 3

#### Official Seal

**AGENCY:** Department of Education.

**ACTION:** Final regulations.

**SUMMARY:** The Secretary revises the regulations governing the Official Seal and Insignias of the Department of Education to remove provisions relating to the official insignia for AMERICA 2000. The Secretary takes this action to remove unnecessary and obsolete provisions from the regulations.

**EFFECTIVE DATE:** These regulations take effect March 3, 1995.

**FOR FURTHER INFORMATION CONTACT:**

Kenneth C. Depew, U.S. Department of Education, 600 Independence Ave., S.W., Room 5112, FB-10B, Washington, D.C. 20202-2241. Telephone: (202) 401-8300. Individuals who use a telecommunications device for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1-800-877-8339 between 8 a.m. and 8 p.m., Eastern time, Monday through Friday.

**SUPPLEMENTARY INFORMATION:** These regulations eliminate obsolete provisions in 34 CFR part 3, subpart B—Official Insignia—AMERICA 2000, published on December 16, 1991 (56 FR 65388). The title of part 3 is also revised to reflect this change.

#### Waiver of Proposed Rulemaking

It is the practice of the Secretary to offer interested parties the opportunity to comment on proposed regulations in accordance with the Administrative Procedure Act (5 U.S.C. 553). However, since these changes are not substantive and merely remove obsolete provisions relating to Department policy with respect to the AMERICA 2000 insignia, the Secretary has determined pursuant to 5 U.S.C. 553(b)(A) that public comment on the regulations is not required.

#### List of Subjects in 34 CFR Part 3

Education Department, Seals and insignia.

(Catalog of Federal Domestic Assistance Number does not apply.)

Dated: February 27, 1995.

Richard W. Riley,

*Secretary of Education.*

The Secretary amends part 3 of title 34 of the Code of Federal Regulations as follows:

1. The title of part 3 is revised to read as follows:

#### **PART 3—OFFICIAL SEAL**

2. The authority citation for part 3 continues to read as follows:

Authority: 20 U.S.C. 3472 and 3485, unless otherwise noted.

3. The heading "Subpart A—Official Seal" is removed from part 3.

#### **Subpart B, §§ 3.5-3.10—[Removed]**

4. Subpart B of part 3, §§ 3.5 through 3.10, is removed.

[FR Doc. 95-5255 Filed 3-2-95; 8:45 am]

BILLING CODE 4000-01-P

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 58

[W51-01-6828; FRL-5158-3]

#### **Modification of the Ozone Monitoring Season; Wisconsin**

**AGENCY:** United States Environmental Protection Agency (USEPA).

**ACTION:** Final rule.

**SUMMARY:** This final rule contains revisions to part 58 of chapter 1 of title 40 of the Code of Federal Regulations (CFR), appendix D, the Ozone Monitoring Season By State table in section 2.5. The revisions change Wisconsin's ozone monitoring season to April 15 through October 15.

**EFFECTIVE DATE:** March 3, 1995.

**ADDRESSES:** Copies of documents relevant to this action are available for inspection at the following address: United States Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois, 60604. Telephone Jacqueline Nwia at (312) 886-6081 before visiting the Region 5 Office.

**FOR FURTHER INFORMATION CONTACT:** Jacqueline Nwia, Regulation Development Section, U.S. Environmental Protection Agency, Region 5, Air Toxics and Radiation