

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]

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**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