

significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

Any person who will be adversely affected by this regulation may at any time on or before April 22, 1996, file with the Dockets Management Branch (address above) written objections thereto. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provisions of the regulation to which objection is made and the grounds for the objection. Each numbered objection on which a hearing is requested shall specifically so state. Failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held. Failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents shall be submitted and shall be identified with the docket number found in brackets in the heading of this document. Any objections received in response to the regulation may be seen in the Dockets Management Branch between 9 a.m. and 4 p.m., Monday through Friday.

#### List of Subjects in 21 CFR Part 573

Animal feeds, Food additives.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 573 is amended as follows:

#### **PART 573—FOOD ADDITIVES PERMITTED IN FEED AND DRINKING WATER OF ANIMALS**

1. The authority citation for 21 CFR part 573 continues to read as follows:

Authority: Secs. 201, 402, 409 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 342, 348).

#### **§ 573.870 [Amended]**

2. Section 573.870 *Poly(2-vinylpyridine-co-styrene)* is amended in the introductory text and in paragraph (b) by adding the phrase "and dairy cattle and replacement dairy heifers" after the phrase "beef cattle".

Dated: March 6, 1996.  
Stephen F. Sundlof,  
*Director, Center for Veterinary Medicine.*  
[FR Doc. 96-6738 Filed 3-20-96; 8:45 am]  
BILLING CODE 4160-01-F

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

[TD 8653]

RIN 1545-AS75

#### **Hedging Transaction by Members of a Consolidated Group; Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction of final regulations.

**SUMMARY:** This document contains a correction to the final regulations [TD 8653] which were published in the Federal Register for Monday, January 8, 1996 (61 FR 517). The final regulations relate to the character and timing of gain or loss from certain hedging transactions entered into by members of a consolidated group.

**EFFECTIVE DATE:** February 7, 1996.

**FOR FURTHER INFORMATION CONTACT:** Jo Lynn Ricks of the Office of the Assistant Chief Counsel (Financial Institutions and Products), (202) 622-3920 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final regulations which are the subject of this correction are under sections 446 and 1221 of the Internal Revenue Code.

##### **Need for Correction**

As published, TD 8653 contains an error that is in need of correction.

##### **Correction of Publication**

Accordingly, the publication of the final regulations which is the subject of FR Doc. 96-178, is corrected as follows:

#### **§ 1.1221-2 [Corrected]**

On page 520, column 2, § 1.1221-2, paragraph (d)(2)(iv), last line, the language "after the date so indicated." is corrected to read "after the date so indicated. The election may be revoked only with the consent of the Commissioner."

Cynthia E. Grigsby,  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*  
[FR Doc. 96-6483 Filed 3-20-96; 8:45 am]  
BILLING CODE 4830-01-U

## **26 CFR Part 1**

[TD 8648]

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 final regulations.

**SUMMARY:** This document contains a correction to final regulations [TD 8648] which were published in the Federal Register for Thursday, December 21, 1995 (60 FR 66077). The final regulations relate to the 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.

**EFFECTIVE DATE:** December 21, 1995.

**FOR FURTHER INFORMATION CONTACT:** Curt Cutting, (202) 622-7550 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final regulations that are the subject of this correction are under sections 358, 1032, and 1502 of the Internal Revenue Code.

##### **Need for Correction**

As published, TD 8648 contains a typographical error that is in need of clarification.

##### **Correction of Publication**

Accordingly, the publication of the final regulations which are the subject of FR Doc. 95-30875, is corrected as follows:

#### **§ 1.358-6 [Corrected]**

On page 66080, column 3, § 1.358-6 (c)(4), in paragraph (d) of *Example 2*, line 9, the language "Under 1.358-6 (c)(2)(i)(A), P's basis in its T" is corrected to read "Under § 1.358-6 (c)(2)(i)(A), P's basis in its T".

Cynthia E. Grigsby,  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*  
[FR Doc. 96-6484 Filed 3-20-96; 8:45 am]

BILLING CODE 4830-01-U