

APPENDIX A TO SUBPART Q—HAWAIIAN ISLANDS HUMPBACK WHALE NATIONAL MARINE SANCTUARY BOUNDARY COORDINATES—Continued

Points	Latitude (deg, min, sec)	Longitude (deg, min, sec)
200	19,27,52	154,49,57
201	19,27,15	154,50,25
202	19,26,37	154,51,21
203	19,23,48	154,55,11
204	19,22,57	154,56,10
205	19,21,23	154,57,50
206	19,19,34	155,1,22

Ports and Harbor Exclusions
(Points mark outer boundary of harbors)

Ala Wai Harbor (Oahu)

1	21,17,5	157,50,55
2	21,17,2	157,50,34

Hilo Bay (Big Island)

1	19,44,37	155,5,35
2	19,44,44	155,4,40

Honokohau Harbor (Big Island)

1	19,40,23	156,1,50
2	19,40,11	156,1,56

Kawaihae Harbor (Big Island)

1	20,2,25	155,50,12
2	20,2,36	155,50,7

Keauhou Bay (Big Island)

1	19,33,43	155,58,8
2	19,34,2	155,58,9

Kahului Harbor (Maui)

1	20,54,12	156,28,36
2	20,54,13	156,28,28

Lahaina Harbor (Maui)

1	20,52,29	156,40,54
2	20,52,29	156,40,53

Maalea Harbor (Maui)

1	20,47,36	156,30,49
2	20,47,42	156,30,44

Hale o Lono Harbor (Molokai)

1	21,5,15	157,15,8
2	21,5,15	157,15,5

Kaunakakai Harbor (Molokai)

1	21,5,25	157,1,46
2	21,5,0	157,2,8
3	21,4,49	157,1,51
4	21,5,18	157,1,25

Kaumalapau Harbor (Lanai)

1	20,47,12	156,59,41
2	20,47,19	156,59,42

Manele Harbor (Lanai)

1	20,44,46	156,53,24
2	20,44,44	156,53,22

Hanamaula Bay (Kauai)

1	21,59,49	159,20,6
2	22,0,3	159,20,8

Nawiliwili Harbor (Kauai)

1	21,57,3	159,21,3
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Points	Latitude (deg, min, sec)	Longitude (deg, min, sec)
2	21,57,29	159,20,20

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8711]

RIN 1545-AU82

Intangibles Under Sections 1060 and 338; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains a correction to final and temporary regulations (TD 8711) which were published in the **Federal Register** on Thursday, January 16, 1997 (62 FR 2267). The temporary regulations relate to the purchase price allocations in taxable asset acquisitions and deemed asset purchases.

EFFECTIVE DATE: February 14, 1997.

FOR FURTHER INFORMATION CONTACT: Brendan P. O'Hara, (202) 622-7530 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of this correction are under section 1060 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 8711) contain an error which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (TD 8711) which are the subject of FR Doc. 97-656 is corrected as follows:

§ 1.1060-1T [Corrected]

On page 2272, column 3, in amendatory "Par. 6.", item 2, line 2, the language "outline of topics entries for

(a)(2), (b)(2)" is corrected to read "outline of topics entries for (a)(2), (d)(2)".

Cynthia E. Grigsby,

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

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OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

29 CFR Part 2200

Rules of Procedure

AGENCY: Occupational Safety and Health Review Commission.

ACTION: Final rule; extension of sunset provision.

SUMMARY: The Occupational Safety and Health Review Commission has determined that additional time is necessary to properly evaluate the efficacy of its pilot E-Z Trial program. Accordingly, the Review Commission is amending the "sunset" provisions of the Commission's "E-Z Trial" rules to extend the pilot program an additional four months.

EFFECTIVE DATE: March 28, 1997.

FOR FURTHER INFORMATION CONTACT: Earl R. Ohman, Jr., General Counsel, (202) 606-5410.

SUPPLEMENTARY INFORMATION: On August 14, 1995 the Occupational Safety and Health Review Commission published in the **Federal Register** (60 FR 41805) new procedural rules for a pilot program designed to simplify and accelerate adjudication for cases that warrant a less formal, less costly process. Designated "E-Z Trial," the pilot program was to run for one year, terminating on September 30, 1996. A "sunset" provision was inserted into the rules to end the pilot program on that date unless extended by the Commission by final rule published in the **Federal Register**. 29 CFR 2200.201(b). On September 27, 1996 the Commission extended the sunset provision until March 31, 1997 to allow for evaluation of the pilot program (61 FR 50711). During this period, the Commission held forums in which parties and representatives of parties who had participated in E-Z Trial proceedings were given the opportunity to comment on the E-Z Trial process. Their comments, together with the experiences of Commission judges, who have conducted the E-Z Trials, are currently being evaluated by the Commission. To allow for a full evaluation of these comments and experiences, the Commission has