

369F5190-1, installed, certificated in any category.

Note 1: This AD applies to each helicopter identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in the area subject to the requirements of this AD. For helicopters that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (b) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required within 100 hours time-in-service, unless accomplished previously.

To prevent failure of a bracket, loss of cooling of engine oil and transmission oil, and a subsequent forced landing, accomplish the following:

(a) Remove the bracket, P/N 369F5190-1, and replace it with an airworthy bracket P/N 369F5194-1.

(b) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Los Angeles Aircraft Certification Office. Operators shall submit their request through an FAA Principal Maintenance Inspector, who may concur or comment and then send it to the Manager, Los Angeles Aircraft Certification Office.

Note 2: Information concerning the existence of approved alternative methods of compliance with this Ad, if any, may be obtained from the Los Angeles Aircraft Certification Office.

(c) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the helicopter to a location where the requirements of this AD can be accomplished.

(d) This amendment becomes effective on November 4, 1999.

Issued in Fort Worth, Texas, on September 22, 1999.

Henry A. Armstrong,

Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 99-25375 Filed 9-29-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8825]

RIN 1545-AU33

Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to TD 8825, which was published in the **Federal Register** on Friday, July 2, 1999 (64 FR 36175). These regulations relate to limitations on net operating loss carryovers and certain built-in losses following an ownership change of a corporation.

EFFECTIVE DATE: July 2, 1999.

FOR FURTHER INFORMATION CONTACT: Lee A. Kelley at (202) 622-7550 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 382 of the Internal Revenue Code.

Need for Correction

As published, TD 8825 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8825), which are the subject of FR Doc. 99-16163, is corrected as follows:

1. On page 36177, column 2, instructional paragraph 2, the language "**Par 2.** Section 382-1 is amended by" is corrected to read "**Par. 2.** Section 1.382-1 is amended by:".

2. On page 36177, column 3, the section heading "**§ 1.382-2 [Amended]**" is corrected to read "**§ 1.382-2 [Amended]**".

Cynthia E. Grigsby,

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

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DEPARTMENT OF DEFENSE

DEPARTMENT OF TRANSPORTATION

Coast Guard

DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 21

RIN 2900-AI31

Advance Payments and Lump-Sum Payments of Educational Assistance; Miscellaneous Nonsubstantive Changes

AGENCIES: Department of Defense, Department of Transportation (Coast Guard), and Department of Veterans Affairs.

ACTION: Final rule.

SUMMARY: This document amends the educational assistance regulations dealing with the advance payment and lump-sum payment of educational assistance. We are amending these regulations by removing provisions that no longer apply and by making other changes for the purpose of clarification. This will make these regulations easier to use. In addition, this document makes nonsubstantive changes for the purpose of clarification in the educational assistance regulations concerning eligibility for the Montgomery GI Bill—Active Duty program.

DATES: *Effective Date:* September 30, 1999.

FOR FURTHER INFORMATION CONTACT: William G. Susling, Jr., Education Adviser, Education Service, Veterans Benefits Administration, 202-273-7187.

SUPPLEMENTARY INFORMATION: In the **Federal Register** of May 20, 1998 (63 FR 27701), the Department of Veterans Affairs (VA), the Department of Defense (DOD), and the Department of Transportation (Coast Guard) proposed amending the educational assistance regulations concerning advance payments and lump-sum payments of educational assistance. We proposed removing obsolete provisions and clarifying other provisions.

Interested persons were given 60 days in which to submit comments to VA. We received no comments. Based on the rationale set forth in the proposed rule and this document, the provisions of the proposed rule are adopted without change, except that nonsubstantive changes are made for the purpose of clarification and authority citations are changed.

DOD and VA are jointly issuing this final rule insofar as it relates to the Post-