

Therefore, under the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 341, 342, 343, 348, 351, 352, 355, 361, 362, 371, 379e) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 5.10), notice is given that no objections or requests for a hearing were filed in response to the July 28, 2000, final rule. Accordingly, the amendments issued thereby became effective August 29, 2000.

Dated: September 21, 2000.

William K. Hubbard,

Senior Associate Commissioner for Policy, Planning, and Legislation.

[FR Doc. 00-24877 Filed 9-27-00; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 25

[TD 8886]

RIN 1545-AX07

Use of Actuarial Tables in Valuing Annuities, Interests for Life or Terms of Years, and Remainder or Reversionary Interests; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to TD 8886, which was published in the **Federal Register** on Monday, June 12, 2000 (65 FR 36908). These regulations relate to the use of actuarial tables in valuing annuities, interests for life or terms of years, and remainder of reversionary interests.

DATES: Effective June 12, 2000.

FOR FURTHER INFORMATION CONTACT: William Blodgett, (202) 622-3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 7520 of the Internal Revenue Code.

Need for Correction

As published, TD 8886 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of final regulations (TD 8886), which is the subject of FR Doc. 00-12986, is corrected as follows:

§ 25.2512-5 [Corrected]

1. On page 36942, § 25.2512-5(d)(2)(v)(A), the first formula of the page, the language

$$\frac{(1.0000 - .21669) - (.392624 \times (71357/85537) \times (1.00000 - .34762))}{.098} = 5.8126Fc$$

is corrected to read

$$\frac{(1.0000 - .21669) - (.392624 \times (71357/85537) \times (1.00000 - .34762))}{.098} = 5.8126$$

2. On page 36942, § 25.2512-5(d)(2)(v)(B), the second formula running the complete width of the page, the language

$$(1.000000 - .36542) - (.573999 \times (71357/85537) \times (1.000000 - .50473)) = \frac{.39742}{\text{Difference . . .}} \quad 0.1134$$

is corrected to read

$$(1.000000 - .36542) - (.573999 \times (71357/85537) \times (1.000000 - .50473)) = \frac{.39742}{\text{Difference (.40876 - .39742). . .}} \quad .01134$$

Cynthia E. Grigsby

Chief, Regulations Unit, Office of Special Counsel, (Modernization & Strategic Planning).

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