

was published in the **Federal Register** on Wednesday, January 3, 2001 (66 FR 315). These regulations relate to special rules on determination of basis of partner's interest under section 705 of the Internal Revenue Code.

FOR FURTHER INFORMATION CONTACT: Barbara MacMillan, (202) 622-3050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of these corrections is under section 705 of the Internal Revenue Code.

Need for Correction

As published, REG-106702-00 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-106702-00), which is the subject of FR Doc. 01-32189, is corrected as follows:

1. On page 315, column 2, in the preamble, under the caption **DATES:**, last line, the language "must be received by April 3, 2001" is corrected to read "must be received by April 12, 2001".

2. On page 316, column 3, in the preamble under the paragraph heading "Comments and Public Hearing", first full paragraph in the column, last line, the language "April 3, 2001." is corrected to read April 12, 2001."

§ 1.705-2 [Corrected]

3. On page 317, column 2, § 1.705-2(b)(2), paragraph (ii) of the *Example*, line 1 the language "Normally, X would be entitled to a \$40" is corrected to read "Normally, X would be entitled to a \$40,000".

4. On page 318, column 3, § 1.705-2(c)(2), paragraph (vi) of *Example 2*, line 19 the language "The amount of UTP's gain" is corrected to read "The amount of LTP's gain".

Cynthia Grigsby,

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

[FR Doc. 01-4671 Filed 2-26-01; 8:45 am]

BILLING CODE 4830-01-P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 01-349; MM Docket No. 01-37; RM-10065]

Radio Broadcasting Services (Houston, Anchorage, Alaska)

AGENCY: Federal Communications Commission.

ACTION: Proposed rule. Order to Show Cause.

SUMMARY: The Commission requests comment on a petition for rulemaking filed by Chester P. Coleman, licensee of Station KADX(FM), Houston, Alaska, proposing the substitution of Channel 234C1 for Channel 234C2 at Houston, Alaska, and the modification of Station KADX's license to reflect the change. To accommodate the change the petition also proposes the substitution of Channel 286C1 for Channel 287C1 at Anchorage, Alaska, and the modification of the license of Station KNIK-FM, Anchorage, to specify the new channel. Ubix Corporation, licensee of Station KNIK-FM, is ordered to show cause why Channel 286C1 should not be substituted for Channel 287C1 at Houston, and must respond by the comment deadline specified below. Channel 234C1 can be allotted at Houston in compliance with the Commission's minimum distance separation requirements, with respect to domestic allotments, at a site 17.2 kilometers (10.7 miles) south of the community at coordinates 61-29-03 NL and 149-45-52 WL. Channel 286C1 can be allotted at Anchorage, Alaska, at Station KNIK-FM's licensed site 2.8 kilometers (1.8 miles) south of the community at coordinates 61-11-33 NL and 149-54-01 WL.

DATES: Comments must be filed on or before April 2, 2001, and reply comments must be filed on or before April 17, 2001.

FOR FURTHER INFORMATION CONTACT: Victoria M. McCauley, Mass Media Bureau, (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Notice of Proposed Rule Making, MM Docket No. 01-37, adopted January 31, 2001, and released February 9, 2001. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Center (Room 239), 445 12th Street, SW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractor, International

Transcription Services, Inc., (202) 857-3800, 1231 20th Street, NW., Washington, DC 20036.

List of Subjects in 47 CFR Part 73

Radio broadcasting.

Part 73 of Title 47 of the Code of Federal Regulations is amended as follows:

PART 73—[AMENDED]

1. The authority citation for Part 73 continues to read as follows:

Authority: 47 U.S.C. 154, 303, 334 and 336.

§ 73.202 [Amended]

2. Section 73.202(b), the Table of FM Allotments under Alaska is amended by removing Channel 234C2 and adding 234C1 at Houston, and by removing Channel 287C1 and adding Channel 286C1 at Anchorage.

Federal Communications Commission.

John A. Karousos,

Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.

[FR Doc. 01-4727 Filed 2-26-01; 8:45 am]

BILLING CODE 6712-01-U

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 01-335; MM Docket No. 01-35; RM-10054]

Radio Broadcasting Services; Young Harris, GA

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: The Commission requests comments on a petition for rule making filed by M. Terry Carter and Douglas Sutton, Jr. d/b/a/ Tugart Communications seeking the allotment of Channel 236A to Young Harris, GA, as its first local aural service. Channel 236A can be allotted to Young Harris in compliance with the Commission's minimum distance separation requirements without the imposition of a site restriction, at coordinates 34-56-00 NL; 83-50-54 WL.

DATES: Comments must be filed on or before April 2, 2001, and reply comments on or before April 17, 2001.

ADDRESSES: Secretary, Federal Communications Commission, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner, as follows: John F. Garziglia, Pepper & Corazzini, LLP, 1776 K Street,