

section 951 (a) of the Internal Revenue Code.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-129771-04), which was the subject of FR Doc. 04-17907, is corrected as follows:

1. On page 47823, column 1, in the preamble under the caption **ADDRESSES**, remove the last sentence.

§ 1.951-1 [Corrected]

2. On page 47826, column 2, § 1.951-1, paragraph (e)(5)(iii), line 11, the language "distribution of earnings or profits that" is corrected to read "distribution of earnings and profits that".

Cynthia E. Grigsby,

Acting Chief, Regulations and Publications Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).

[FR Doc. 04-21699 Filed 9-27-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-135898-04]

RIN 1545-BD63

Extension of Time To Elect Method for Determining Allowable Loss; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document corrects a notice of proposed rulemaking by cross-reference to temporary regulations (REG-135898-04) that was published in the **Federal Register** on Thursday, August 26, 2004 (69 FR 52462), that extends time for consolidated groups to elect to apply a method for determining allowable loss on a disposition of subsidiary stock, and permit consolidated groups to revoke such elections.

FOR FURTHER INFORMATION CONTACT: Theresa Abell, (202) 622-7700 or Martin Huck, (202) 622-7750 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking by cross-reference to temporary regulations

(REG-135898-04) that is the subject of this correction is under section 1502 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-135898-04) which is the subject of FR Doc. 04-19477 is corrected as follows:

§ 1.1502-20 [Corrected]

On page 52463, column 2, § 1.1502-20, in the amendatory language, Par. 3., line 4, the language "August 25, 2004" each time it appears." is corrected to read "August 26, 2004" each time it appears."

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).

[FR Doc. 04-21701 Filed 9-27-04; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 04-2913; MB Docket No. 04-357, RM-11076; MB Docket No. 04-358, RM-11071; MB Docket No. 04-359, RM-11072; MB Docket No. 04-360, RM-11073; MB Docket No. 04-361, RM-11074]

Radio Broadcasting Services; Adams, MA; Ashtabula, OH; Crested Butte, CO; Lawrence Park, PA; Roswell, NM

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: This document proposes five new FM broadcast allotments in Adams, Massachusetts; Ashtabula, Ohio; Crested Butte, Colorado; Lawrence Park, Pennsylvania; Roswell, New Mexico. The Audio Division, Media Bureau, requests comment on a petition filed by Dana Puopolo, proposing the allotment of Channel 255A at Adams, Massachusetts, as the community's local aural transmission service. That allotment also requires a site change for Channel 255A at Rosendale, NY. Channel 255A can be allotted to Adams in compliance with the Commission's minimum distance separation requirements with a site restriction of

1.6 kilometers (1 mile) west of the community. The reference coordinates for Channel 255A at Adams are 42-37-12 NL and 73-08-12 WL. The reference coordinates for Channel 255A at Rosendale are 41-54-47 NL and 74-09-00 WL. Since Adams is located within 320 kilometers (200 miles) of the U.S.-Canadian border, concurrence from the Canadian government has been requested. See **SUPPLEMENTARY INFORMATION**, *infra*.

DATES: Comments must be filed on or before November 8, 2004, and reply comments on or before November 23, 2004.

ADDRESSES: Federal Communications Commission, 445 Twelfth Street, SW., Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner, his counsel, or consultant, as follows: Dana J. Puopolo, 2134 Oak Street, Unit C, Santa Monica, California 90405; Linda A. Davidson, 2134 Oak Street, Unit C, Santa Monica, California 90405.

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

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Notice of Proposed Rule Making, MB Docket Nos. 04-357, 04-358, 04-359, 04-360, 04-361, adopted September 15, 2004 and released September 17, 2004. The full text of this Commission document is available for inspection and copying during regular business hours at the FCC's Reference Information Center, Portals II, 445 Twelfth Street, SW., Room CY-A257, Washington, DC 20554. The complete text of this decision may also be purchased from the Commission's duplicating contractor, Best Copy and Printing, Inc., 445 12th Street, SW., Room CY-B402, Washington, DC 20054, telephone 1-800-378-3160 or <http://www.BCPIWEB.com>.

The Audio Division requests comments on a petition filed by Dana Puopolo, proposing the allotment of Channel 241A at Ashtabula, Ohio, as the community's fourth local aural transmission service. Channel 241A can be allotted to Ashtabula in compliance with the Commission's minimum distance separation requirements with a site restriction of 1.5 kilometers (.09 miles) northwest of the community. The reference coordinates for Channel 241A at Ashtabula are 41-52-38 North Latitude and 80-47-49 West Longitude. Since Ashtabula is located within 320 kilometers (200 miles) of the U.S.-Canadian border, concurrence from the