

Paragraph 6011 Contiguous United States  
Area Navigation Routes.

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**T-243 PUNGO to ZOLMN [New]**

PUNGO .....	Fix .....	Lat. 35°36'38" N., long. 76°27'03" W.
HULIP .....	WP .....	Lat. 35°07'47" N., long. 75°48'32" W.
ZOLMN .....	Fix .....	Lat. 35°38'42" N., long. 75°24'27" W.

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Issued in Washington, DC, on March 9, 2006.

**Edith V. Parish,**

*Manager, Airspace and Rules.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

**[REG-138879-05]**

**RIN 1545-BE87**

**Treatment of Excess Loss Accounts; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations that was published in the **Federal Register** on Thursday, January 26, 2006 (71 FR 4319). These regulations provide guidance under section 1502 that governs certain basis determinations and adjustments of subsidiary stock in certain transactions involving members of a consolidated group.

**FOR FURTHER INFORMATION CONTACT:** Theresa M. Kolish, (202) 622-7530 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-138879-05) that is the subject of these corrections 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 (REG-138879-05) 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-138879-05), that was the subject of FR Doc. 06-586, are corrected as follows:

**PART 1—[CORRECTED]**

1. On page 4319, column 2, in the preamble under the paragraph heading **FOR FURTHER INFORMATION CONTACT**, line 4, the language, "Sonya Cruse, (202) 622-4693 (not toll-)" is corrected to read "Treena Garrett, (202) 622-7180 (not toll-".

2. On page 4319, column 3, in the preamble under the paragraph heading "Special Analysis", line 15, the language, "business, Moreover, the number of" is corrected to read "businesses. Moreover, the number of".

3. On page 4320, column 1, under the paragraph heading "PART 1—INCOME TAXES", **Par. 2.**, item 3, the language, "3. Revising the paragraph heading for paragraph (h)." is removed.

4. On page 4320, column 1, under the paragraph heading "PART 1—INCOME TAXES", **Par. 2.**, item 5, the language, "5. Adding new paragraph (h)(3)." is corrected to read "5. Adding a new sentence at the end of paragraph (h)(3).".

**§ 1.1502-19 [Corrected]**

4. On page 4320, column 1, the section heading, "§ 1.1502-19 Excess Loss Accounts." is corrected to read "§ 1.1502-19 Excess loss accounts.".

5. On page 4320, column 1, under the heading "BILLING CODE", the language, "4820-01-P" is corrected to read "4830-01-P".

**Guy R. Traynor,**

*Chief, Publications and Regulations Branch,  
Legal Processing Division, Associate Chief  
Counsel (Procedure and Administration).*

[FR Doc. 06-2535 Filed 3-16-06; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

**[REG-107722-00]**

**RIN 1545-AY22**

**Corporate Estimated Tax; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of public hearing cancellation on proposed rulemaking.

**SUMMARY:** This document contains a correction to a cancellation of public hearing notice which was published in the **Federal Register** on Friday, March 3, 2006 (71 FR 10940) relating to corporate estimated taxes.

**FOR FURTHER INFORMATION CONTACT:** Pamela Fuller, (202) 622-4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The proposed regulation that is the subject of this correction is under sections 6425 and 6655 of the Internal Revenue Code.

**Need for Correction**

As published, the proposed regulation (REG-107722-00) contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the cancellation of notice of public hearing on proposed rulemaking (REG-107722-00), which was the subject of FR Doc. E6-3062, is corrected as follows:

On page 10940, column 1, in the preamble under the section caption **SUMMARY**, the paragraph is corrected to read as follows:

**SUMMARY:** The public hearing cancellation notice published in the **Federal Register** on Friday, March 3, 2006 (71 FR 10940) cancelled only the public hearing and does not withdraw the proposed regulations (REG-107722-00), published in the **Federal Register** on Monday, December 12, 2005 (70 FR