

sections 367(b) and 381 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9273) contain an error that may prove to be misleading and are in need of clarification.

Correction of Publication

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.367(b)–7 [Corrected]

■ Section 1.367(b)–7(e)(2) *Example 4.*(iii)(C) in the following table under the heading “Foreign taxes” the third column heading “Taxes available” is corrected to read “Foreign taxes available”.

* * * * *

Guy R. Traynor,

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

[FR Doc. E6–16116 Filed 9–29–06; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 660

[Docket No. 051014263–6249–04; I.D. 120805A]

RIN 0648–AU00

Fisheries Off West Coast States; Pacific Coast Groundfish Fishery; Specifications and Management Measures; Correction

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Correction.

SUMMARY: On August 22, 2006, a temporary rule extension was published in the **Federal Register** intending to extend the 2006 optimum yield (OY) for

darkblotched rockfish caught in the U.S. exclusive economic zone (EEZ) off the coasts of Washington, Oregon, and California. This correction changes the “ACTION” and “DATES” sections of that rule to remove references to a temporary rule and make the amendments published on August 22, 2006, effective August 27, 2006.

DATES: The amendments to 50 CFR part 660, subpart G, published at 71 FR 48824, August 22, 2006, are effective August 27, 2006.

FOR FURTHER INFORMATION CONTACT: Jamie Goen (Northwest Region, NMFS), phone: 206–526–6140; fax: 206–526–6736; and e-mail: jamie.goen@noaa.gov.

SUPPLEMENTARY INFORMATION:

On August 22, 2006 (71 FR 48824), a temporary rule extension was published in the **Federal Register** intending to extend the 2006 optimum yield (OY) for darkblotched rockfish caught in the U.S. exclusive economic zone (EEZ) off the coasts of Washington, Oregon, and California.

Acceptable biological catches (ABCs) and OYs are established for each year. Management measures are established at the start of the biennial period, and are adjusted throughout the biennial management period, to keep harvest within the OYs. At the Pacific Council’s October 31 - November 4, 2005, meeting in San Diego, CA, the Pacific Council, in consultation with Pacific Coast Treaty Indian Tribes and the States of Washington, Oregon, and California, recommended a reduction of the 2006 darkblotched rockfish OY to 200 mt for March through December 2006. The management measures for March through December 2006 were proposed on December 19, 2005 (70 FR 75115), and implemented via the final rule published on February 17, 2006 (71 FR 8489).

The 2006 darkblotched rockfish OY of 200 mt is an interim measure pursuant to section 305(c) of the Magnuson-Stevens Act, in effect while the rebuilding plan (now referred to as Amendment 16–4) is being developed and implemented. Under the provisions of section 305(c)(3) of the Magnuson-Stevens Act, interim measures shall remain in effect for not more than 180 days after the date of publication, and may be extended by publication in the **Federal Register** for an additional period of not more than 180 days, provided the public has had an opportunity to comment on the interim measures, and the Council is actively preparing a plan amendment to address rebuilding on a permanent basis. The public has been provided an opportunity to comment on the interim

measures in the proposed rule (70 FR 75115, December 19, 2005), and NMFS recently announced the availability of Amendment 16–4, for public review (71 FR 25051, September 11, 2006). The proposed rule for Amendment 16–4 and the 2007–2008 specifications and management measures are expected to publish in September 2006 with a final rule expected to publish in November 2006, and become effective January 1, 2007. In addition, the Court’s Order in *Natural Resources Defense Council (NRDC) v. NMFS*, 421 F.3d 872 (9th Cir. 2005) dated December 8, 2005, requires NMFS to implement a darkblotched rockfish quota for the entire 2006 fishing year pursuant to section 305(c). Because Amendment 16–4 has not completed its public and Agency review period, and the interim measure published with the February 17, 2006 final rule (71 FR 8489) expired on August 27, 2006, NMFS published an extension to the darkblotched rockfish OY beyond the first 180-day period (71 FR 48824, August 22, 2006).

However, the “ACTION” and “DATES” sections of the August 22, 2006 (71 FR 48824), **Federal Register** notice need to be corrected. Because the “DATES” section of the February 17, 2006 final rule (71 FR 8489), which published the revised darkblotched rockfish OY for the first 180-day period, never stated that the darkblotched rockfish OY within that final rule was a temporary action. As a result, the darkblotched rockfish OY published as part of the ABC/OY tables appeared to be a permanent final action changing 50 CFR part 660, subpart G. However, the preamble to the February 17, 2006 final rule (71 FR 8489) made clear that the darkblotched rockfish OY was a temporary action. Therefore, the temporary rule extension published on August 22, 2006 (71 FR 48824) had no temporary action to extend for a second 180-day period. This correction changes the “ACTION” and “DATES” section of the August 22, 2006 (71 FR 48824) rule to remove references to a temporary rule and make the changes effective August 27, 2006.

Classification

Pursuant to 5 U.S.C.553(b)(B), there is good cause to waive prior notice and an opportunity for public comment on this action, as notice and comment would be unnecessary. This rule corrects an incomplete effective date and makes the effective date consistent with the preamble and record for the temporary/interim rulemaking. Notice and comment is unnecessary because the legal authority under which the February 17, 2006 final rule (71 FR

8489) was promulgated did not allow the amendment to the darkblotched rockfish OY to be permanent. The darkblotched rockfish OY was only effective for 180 days. This action corrects the August 22, 2006 (71 FR 48824) rule which extended the temporary rule section (i.e., the darkblotched rockfish OY) of the February 17, 2006 final rule (71 FR 8489), as legally permitted. In addition, there is good cause under 5 U.S.C. 553(d)(3) to waive the 30-day delay in effective date. Because this final rule does not constitute a substantive rule, it is not subject to the requirement for a 30-day delay in effective date under 5 U.S.C. 553(d).

Authority: 16 U.S.C. 1801 *et seq.*

Dated: September 28, 2006.

Samuel D. Rauch III

Deputy Assistant Administrator for Regulatory Programs, National Marine Fisheries Service.

[FR Doc. 06-8436 Filed 9-28-06; 2:27 pm]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 679

[Docket No. 060216044-6044-01; I.D. 092606B]

Fisheries of the Exclusive Economic Zone Off Alaska; Pollock in Statistical Area 610 of the Gulf of Alaska

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Temporary rule; closure.

SUMMARY: NMFS is prohibiting directed fishing for pollock in Statistical Area 610 of the Gulf of Alaska (GOA). This action is necessary to prevent exceeding the C season allowance of the 2006 total allowable catch (TAC) of pollock for Statistical Area 610 of the GOA.

DATES: Effective 1200 hrs, Alaska local time (A.l.t.), September 27, 2006, through 1200 hrs, A.l.t., October 1, 2006.

FOR FURTHER INFORMATION CONTACT: Jennifer Hogan, 907-586-7228.

SUPPLEMENTARY INFORMATION: NMFS manages the groundfish fishery in the GOA exclusive economic zone according to the Fishery Management Plan for Groundfish of the Gulf of Alaska (FMP) prepared by the North Pacific Fishery Management Council

under authority of the Magnuson-Stevens Fishery Conservation and Management Act. Regulations governing fishing by U.S. vessels in accordance with the FMP appear at subpart H of 50 CFR part 600 and 50 CFR part 679.

The C season allowance of the 2006 TAC of pollock in Statistical Area 610 of the GOA is 10,249 metric tons (mt) as established by the 2006 and 2007 harvest specifications for groundfish of the GOA (71 FR 10870, March 3, 2006). In accordance with § 679.20(a)(5)(iv)(B) the Administrator, Alaska Region, NMFS (Regional Administrator), hereby decreases the C season allowance by 3,850 mt, the amount by which the A and B season allowance of the pollock TAC in Statistical Area 610 was exceeded. The revised C season allowance of the pollock TAC in Statistical Area 610 is therefore 6,399 mt (10,249 mt minus 3,850 mt).

In accordance with § 679.20(d)(1)(i), the Regional Administrator has determined that the C season allowance of the 2006 TAC of pollock in Statistical Area 610 of the GOA will soon be reached. Therefore, the Regional Administrator is establishing a directed fishing allowance of 6,389 mt, and is setting aside the remaining 10 mt as bycatch to support other anticipated groundfish fisheries. In accordance with § 679.20(d)(1)(iii), the Regional Administrator finds that this directed fishing allowance has been reached. Consequently, NMFS is prohibiting directed fishing for pollock in Statistical Area 610 of the GOA.

After the effective date of this closure the maximum retainable amounts at § 679.20(e) and (f) apply at any time during a trip.

Classification

This action responds to the best available information recently obtained from the fishery. The Assistant Administrator for Fisheries, NOAA (AA), finds good cause to waive the requirement to provide prior notice and opportunity for public comment pursuant to the authority set forth at 5 U.S.C. 553(b)(B) as such requirement is impracticable and contrary to the public interest. This requirement is impracticable and contrary to the public interest as it would prevent NMFS from responding to the most recent fisheries data in a timely fashion and would delay the closure of directed fishing for pollock in Statistical Area 610 of the GOA. NMFS was unable to publish a notice providing time for public comment because the most recent, relevant data only became available as of September 25, 2006.

The AA also finds good cause to waive the 30 day delay in the effective date of this action under 5 U.S.C. 553(d)(3). This finding is based upon the reasons provided above for waiver of prior notice and opportunity for public comment.

This action is required by § 679.20 and is exempt from review under Executive Order 12866.

Authority: 16 U.S.C. 1801 *et seq.*

Dated: September 26, 2006.

Alan D. Risenhoover,

Director, Office of Sustainable Fisheries, National Marine Fisheries Service.

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 679

[Docket No. 060216044-6044-01; I.D. 092606C]

Fisheries of the Exclusive Economic Zone Off Alaska; Pollock in Statistical Area 630 of the Gulf of Alaska

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Temporary rule; closure.

SUMMARY: NMFS is prohibiting directed fishing for pollock in Statistical Area 630 of the Gulf of Alaska (GOA). This action is necessary to prevent exceeding the C season allowance of the 2006 total allowable catch (TAC) of pollock for Statistical Area 630 of the GOA.

DATES: Effective 1200 hrs, Alaska local time (A.l.t.), September 27, 2006, through 2400 hrs, Alaska local time (A.l.t.), December 31, 2006.

FOR FURTHER INFORMATION CONTACT: Jennifer Hogan, 907-586-7228.

SUPPLEMENTARY INFORMATION: NMFS manages the groundfish fishery in the GOA exclusive economic zone according to the Fishery Management Plan for Groundfish of the Gulf of Alaska (FMP) prepared by the North Pacific Fishery Management Council under authority of the Magnuson-Stevens Fishery Conservation and Management Act. Regulations governing fishing by U.S. vessels in accordance with the FMP appear at subpart H of 50 CFR part 600 and 50 CFR part 679.

The C season allowance of the 2006 TAC of pollock in Statistical Area 630 of the GOA is 6,263 metric tons (mt) as established by the 2006 and 2007