

by that AD to correct an unsafe condition.

#### Authority for This Rulemaking

Title 49 of the United States Code specifies the FAA's authority to issue rules on aviation safety. Subtitle I, section 106, describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the Agency's authority.

We are issuing this rulemaking under the authority described in subtitle VII, part A, subpart III, section 44701, "General requirements." Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

#### Regulatory Findings

We have determined that this AD rescission will not have federalism implications under Executive Order 13132. This AD will not have a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.

For the reasons discussed above, I certify that this AD rescission:

- (1) Is not a "significant regulatory action" under Executive Order 12866;
- (2) Is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and
- (3) Will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

#### Adoption of the Amendment

■ Accordingly, under the authority delegated to me by the Administrator, the Federal Aviation Administration amends 14 CFR part 39 as follows:

#### PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701.

#### § 39.13 [Amended]

■ 2. The FAA amends § 39.13 by removing Amendment 39–9970 (62 FR 23339, April 30, 1997) and by adding the following new airworthiness directive:

**97–06–13R1 Rolls-Royce plc:** Amendment 39–14780. Docket No. FAA–2006–25713; Directorate Identifier 97–ANE–09.

#### Effective Date

(a) This rescission of AD 97–09–13 becomes effective October 2, 2006.

#### Affected ADs

(b) This AD rescinds AD 97–06–13, Amendment 39–9970.

#### Applicability

(c) This action applies to Rolls-Royce plc models RB211 Trent 892, 884, 877, 875, and 892B series turbofan engines.

Issued in Burlington, Massachusetts, on September 25, 2006.

**Peter A. White,**

*Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

[FR Doc. E6–16045 Filed 9–29–06; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9273]

**RIN 1545–AX65**

#### Stock Transfer Rules: Carryover of Earnings and Taxes; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations (TD 9273) that were published in the **Federal Register** on Tuesday, August 8, 2006 (71 FR 44887) addressing the carryover of certain tax attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both section 367(b) and section 381 of the Internal Revenue Code (Code).

**DATES:** This correction is effective August 8, 2006.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey L. Parry, (202) 622–3850 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The correction notice that is the subject of this document is under

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 is in need of clarification.

#### Correction of Publication

Accordingly, the publication of the final regulations (TD 9273), which was the subject of FR Doc. 06–6740, is corrected as follows:

On page 44889, column 3, in the preamble, under the paragraph heading "B. Paradigm Based on Pooling Rather Than Look-Through", first paragraph of the column, line 11, the language "through-corporation included a" is corrected to read "through corporation included a".

**Guy R. Traynor,**

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

[FR Doc. E6–16126 Filed 9–29–06; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9273]

**RIN 1545–AX65**

#### Stock Transfer Rules: Carryover of Earnings and Taxes; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains correction to final regulations (TD 9273) that were published in the **Federal Register** on Tuesday, August 8, 2006 (71 FR 44887) addressing the carryover of certain tax attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both section 367(b) and section 381 of the Internal Revenue Code (Code).

**DATES:** The correction is effective August 8, 2006.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey L. Parry, (202) 622–3850 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The correction notice that is the subject of this document is under

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]

BILLING CODE 4830–01–P

#### 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](mailto: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