

following May 23, 2005.” and adding the language “August 22, 2005.” in its place.

**Cynthia Grigsby,**

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9206]

RIN 1545–BE12

**Information Returns by Donees Relating to Qualified Intellectual Property Contributions; Correction**

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains a correction to TD 9206 which was published in the **Federal Register** on Monday, May 23, 2005 (70 FR 29450) providing guidance for the filing of information returns by donees relating to qualified intellectual property contributions.

**DATES:** This correction is effective May 23, 2005.

**FOR FURTHER INFORMATION CONTACT:** Donnell M. Rini-Swyers, (202) 622–4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The temporary regulation (TD 9206) that is the subject of this correction is under section 6050 of the Internal Revenue Code.

**Need for Correction**

As published, TD 9206, contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

■ Accordingly, the publication of the temporary regulations (TD 9206), that was the subject of FR Doc 05–10229, is corrected as follows:

■ On page 29451, column 2, in the preamble under the paragraph heading “*Explanation of Provisions*”, third full paragraph, line 8, the language, “Notice 2005–XX issued thereunder.” is corrected to read “Notice 2005–41,

2005–23, I.R.B. 1203, issued thereunder.”.

**Cynthia Grigsby,**

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**DEPARTMENT OF LABOR**

**Mine Safety and Health Administration**

RIN 1219–AB33

**30 CFR Parts 72 and 75**

**Emergency Evacuations**

**AGENCY:** Mine Safety and Health Administration (MSHA), Labor.

**ACTION:** Final rule; correcting amendments.

**SUMMARY:** This document makes correcting amendments to four existing standards that are affected by an MSHA rulemaking concerning emergency evacuations in underground coal mines. The rule revised and renumbered an existing standard, but did not update cross-references to that standard. This document updates these cross-references, and makes a non-substantial correction to the wording in a separate reference.

**DATES:** Effective June 23, 2005.

**FOR FURTHER INFORMATION CONTACT:** Rebecca J. Smith, Acting Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Blvd., Room 2313, Arlington, Virginia 22209–3939, [smith.rebecca@dol.gov](mailto:smith.rebecca@dol.gov), (202) 693–9440 (telephone), (202) 693–9441 (facsimile). This document is available at <http://www.msha.gov>.

**SUPPLEMENTARY INFORMATION:**

**Administrative Procedure Act**

MSHA has determined that public notice and comment is unnecessary for this action. The correcting amendments contained in this final rule replace outdated references to § 75.1101–23, which no longer exists, with correct references to § 75.1502 and are non-substantive in nature. Accordingly, for “good cause” under the Administrative Procedure Act (APA), 5 U.S.C. 553(b)(3)(B), MSHA finds that notice and comment procedures are unnecessary in this action. For the same reason, it has been determined that in accordance with 5 U.S.C. 553(d), there is good cause to make these changes effective on the date of publication in the **Federal Register**.

**Background**

On December 12, 2002 (67 FR 76658), MSHA published an emergency temporary standard (ETS) to address dangers to which underground coal miners are exposed during mine fire, explosion, and gas or water inundation emergencies.

Section 101(b) of the Federal Mine Safety and Health Act of 1977 specifies that an ETS also serves as a proposed rule, and requires publication of the final rule within nine months after the ETS is published. The final rule, published on September 9, 2003 (68 FR 53037), created §§ 75.1501 (Emergency evacuations) and 75.1502 (Mine emergency evacuation and firefighting program of instruction); amended § 48.8 (Annual refresher training of miners; minimum courses of instruction; hours of instruction), and removed § 75.1101–23 (Program of instruction; location and use of fire fighting equipment; location of escapeways, exits and routes of travel; evacuation procedures; fire drills).

Section 75.1502 was derived from § 75.1101–23 and applies to all mine emergencies resulting from fire, explosion, or gas or water inundation. Additionally, § 75.1502 provides that before any MSHA-approved revision to the emergency evacuation and firefighting program of instruction is implemented, persons affected by the revision must be instructed about any new provisions.

Cross-references to formerly existing § 75.1101–23 are still contained in §§ 72.502(c), (Requirements for nonpermissible light-duty diesel-powered equipment other than generators and compressors); 75.383(c), (Escapeway maps and drills); 75.1908(d), (Nonpermissible diesel-powered equipment; categories); and 75.1912(c), (Fire suppression systems for permanent underground diesel fuel storage facilities). The updates to these cross-references were inadvertently omitted from the rule. On February 23, 2004 a **Federal Register** notice (69 FR 8107) corrected § 75.1714–2(e), (Self-rescue devices; use and location requirements) by replacing the outdated cross-reference to § 75.1101–23 with a cross-reference to § 75.1502. This document updates the remaining cross-references.

Additionally, this document revises § 72.502(a) by replacing the word “part” with the word “chapter” to correctly identify the reference to § 75.1908(d).