NW. (Mint Annex), Washington, DC 20229.

Instructions: All submissions received must include the agency name and docket number for this rulemaking. All comments received will be posted without change to http://www.regulations.gov, including any personal information provided. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Participation" heading of the SUPPLEMENTARY INFORMATION section of this document.

Docket: For access to the docket to read background documents or comments received, go to http://www.regulations.gov. Submitted comments may also be inspected during regular business days between the hours of 9 a.m. and 4:30 p.m. at the Office of Regulations and Rulings, Bureau of Customs and Border Protection, 799 9th Street, NW., 5th Floor, Washington, DC. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 572–8768.

FOR FURTHER INFORMATION CONTACT:

Dennis Dore, Office of Field Operations, 202–344–2776.

SUPPLEMENTARY INFORMATION:

Background

As part of its continuing efforts to provide better service to carriers, importers, and the general public, the Bureau of Customs and Border Protection (CBP), of the Department of Homeland Security (DHS), is proposing to extend the port boundaries for the port of entry at St. Louis, Missouri.

The Lambert-St. Louis International Airport is currently located within the boundaries of the St. Louis, Missouri, port of entry. However, the airport has initiated an expansion project, which, when completed, will place part of the airport outside of the port's current boundaries. The expansion is expected to be complete by March 2006. In order to accommodate the entire airport and to make the boundaries more easily identifiable to the public, CBP is proposing to extend the port limits of the port of St. Louis, Missouri, in such a way that will align the port boundaries with the Federal Interstate Highways that encircle the St. Louis metropolitan area. CBP has determined that this proposed change in the boundaries of the port of St. Louis, Missouri, will not result in a change in the service that is provided to the public by the port, nor will it require a change in the staffing or workload at the port.

Current Port Limits of St. Louis, Missouri

The current port limits of St. Louis, Missouri, are described as follows in Treasury Decision (T.D.) 69–224 of September 27, 1969:

Beginning at a point where Federal Interstate Highway 270 crosses the Mississippi River; thence west along Federal Interstate Highway 270 to a point where this highway and State Highway 140 intersect; thence south along State Highway 140 to a point just north of where this highway intersects with State Highway 100 and becomes U.S. Highway 61; thence continuing in a south and southeasterly direction along U.S. Highway 61 across the Mississippi River to a point where this highway and State Highway 3 intersect; thence south along State Highway 3 to a point where this highway and State Highway 158 intersect; thence in a northeasterly direction along State Highway 158 to a point where this highway and State Highway 159 intersect; thence north along State Highway 159 to a point where this highway and Federal Interstate Highway 270 intersect; thence west along Federal Interstate Highway 270 to the Mississippi River, the point of beginning.

Proposed Port Limits of St. Louis, Missouri

The new port limits of St. Louis, Missouri, are proposed as follows:

Beginning at the point where Federal Interstate Highway 270 crosses the Mississippi River; thence west, southwest, south and southeast, along Federal Interstate Highway 270 to the point where it becomes Federal İnterstate Highway 255; thence southeast on Federal Interstate Highway 255 across the Mississippi River; thence north and east to the point where Federal Interstate Highway 255 intersects with Federal Interstate Highway 270; thence west along Federal Interstate Highway 270 to the Mississippi River, the point of beginning.

Proposed Amendment to Regulations

If the proposed port limits are adopted, CBP will amend the list of CBP ports of entry at 19 CFR section 101.3(b)(1), to reflect the new description of the limits of the St. Louis, Missouri, port of entry.

Public Participation

Interested persons are invited to participate in this rulemaking by submitting written data, views, or arguments on all aspects of the proposed rule. CBP also invites comments that relate to the economic, environmental, or federalism affects that might result from this proposed rule. Comments that will provide the most assistance to CBP will reference a specific portion of the proposed rule, explain the reason for any recommended change, and include data, information, or authority that support such recommended change.

Authority

This change is proposed under the authority of 5 U.S.C. 301 and 19 U.S.C. 2, 66 and 1624, and the Homeland Security Act of 2002, Public Law 107–296 (November 25, 2002).

Signing Authority

The signing authority for this document falls under 19 CFR 0.2(a) because this port extension is not within the bounds of those regulations for which the Secretary of the Treasury has retained sole authority. Accordingly, the notice of proposed rulemaking may be signed by the Secretary of Homeland Security (or his or her delegate).

The Regulatory Flexibility Act and Executive Order 12866

With DHS approval, CBP establishes, expands and consolidates CBP ports of entry throughout the United States to accommodate the volume of CBP-related activity in various parts of the country. The Office of Management and Budget has determined that this regulatory proposal is not a significant regulatory action as defined under Executive Order 12866. This proposed rule also will not have significant economic impact on a substantial number of small entities.

Accordingly, it is certified that this document is not subject to the additional requirements of the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*).

Michael Chertoff,

Secretary.

[FR Doc. E6–13446 Filed 8–15–06; 8:45 am] BILLING CODE 9111–14–P

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

24 CFR Part 3286

[Docket No. FR-4812-N-03]

RIN 2502-AH97

HUD's Manufactured Home Installation Program Extension of Public Comment Period

AGENCY: Office of the Assistant Secretary for Housing—Federal Housing Commissioner, HUD.

ACTION: Proposed rule.

SUMMARY: This proposed rule announces an extension of the public comment period on HUD's proposed rule regarding the Manufactured Home Installation Program, published on June 14, 2006. The June 14, 2006, proposed rule provided for a 60-day public comment period, which would close the public comment period on August 14, 2006. This notice advises that the public comment period has been extended to September 14, 2006.

DATES: Comments must be submitted on or before September 14, 2006.

ADDRESSES: Interested persons are invited to submit written comments regarding this proposed rule to the Regulations Division, Office of General Counsel, Room 10276, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410. All communications should refer to the above docket number and title. Facsimile (FAX) comments and e-mail comments are *not* acceptable. A copy of each communication submitted will be available for public inspection and copying between 8 a.m. and 5 p.m. weekdays at the above address. Due to security measures at the HUD Headquarters building, an advance appointment to review the public comments must be scheduled by calling the Regulations Division at (202) 708-3055 (this is not a toll-free number). Copies of all comments submitted are available for inspection and downloading at http:// www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

William W. Matchneer III, Associate Deputy Assistant Secretary for Regulatory Affairs, Office of Regulatory Affairs and Manufactured Housing, Department of Housing and Urban Development, 451 Seventh Street, SW., Room 9164, Washington, DC 20410–8000; telephone (202) 708–6401 (this is not a toll free number). Persons with hearing or speech impairments may access this number via TTY by calling the toll-free Federal Information Relay Service at (800) 877–8389.

SUPPLEMENTARY INFORMATION: On June 14, 2006 (71 FR 34476), HUD published its proposed rule that would establish a Federal manufactured home installation program. HUD is required to establish such a program in accordance with the National Manufactured Housing Construction and Safety Standards Act of 1974 (42 U.S.C. 5401 et seq.), as amended by the Manufactured Housing Improvement Act of 2000 (Title VI, Pub. L. 106–659, enacted December 27, 2000). States that have their own

installation programs that include the elements required by statute are permitted to administer under their own state installation programs the new requirements that would be established through this proposed and final rulemaking.

The June 14, 2006, proposed rule provided for a 60-day public comment period. In response to significant public interest, HUD wants to provide additional time for interested parties to prepare and submit comments that HUD will consider in the development of the final rule; therefore, HUD is announcing through this notice that it is extending the public comment period on the June 14, 2006, proposed rule for an additional month. The new public comment deadline is September 14, 2006.

Dated: August 9, 2006.

Frank L. Davis,

General Deputy Assistant Secretary for Housing.

[FR Doc. E6–13382 Filed 8–15–06; 8:45 am] BILLING CODE 4210–67–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-112994-06]

RIN 1545-BF47

Guidance Under Section 7874
Regarding Expatriated Entities and
Their Foreign Parents; Correction
Notice

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing; correction.

SUMMARY: This document contains corrections to notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that was published in the **Federal Register** on Tuesday, June 6, 2006 (71 FR 32495) relating to the determination of whether a foreign entity shall be treated as a surrogate foreign corporation under section 7874(a)(2)(B).

FOR FURTHER INFORMATION CONTACT:

Milton Cahn at (202) 622–3918 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

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

and notice of public hearing (REG–112994–06) that is the subject of these corrections are under section 7874 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-112994-06) contains errors that may prove to be misleading are in need of correction.

Correction of Publication

Accordingly, the notice of proposed rulemaking by cross reference to temporary regulations and notice of public hearing (REG-112994-06), that was the subject of FR Doc. E6-8698, is corrected as follows:

- 1. On page 32495, column 2, in the preamble, under the caption **SUMMARY**, line 8, the language "of the Code. The text of those" is corrected to read "of the Internal Revenue Code. The text of those".
- 2. On page 32495, column 2, in the preamble, under the caption **DATES**, lines 5 and 6, the language "24, 2006 at 10 a.m., must be received by October 3, 2006" is corrected to read "31, 2006, at 10 a.m., must be received by October 10, 2006".
- 3. On page 32495, column 2, in the preamble, under the caption ADDRESSES, lines 2-11, the language "CC:PA:LPD:PR (REG-112994-06), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be handdelivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-112994-06), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC, or sent". is corrected to read CC:PA:LPD (REG-112994–06), Internal Revenue Service, PO Box 7604 Ben Franklin Station, Washington, DC 20044 or sent".
- 4. On page 32495, column 2, in the preamble, under the caption ADDRESSES, lines 1–3 from the bottom of the paragraph, the language, "held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington DC" is corrected to read "held in the auditorium, Internal Revenue Service, New Carrollton Federal Building (NCFB), 5000 Ellin Rd., Lanham, MD 20706".
- 5. On page 32495, column 2, in the preamble, under the caption FOR FURTHER INFORMATION CONTACT, line 3, the language "Milton Cahn at (202) 622–3860;" is corrected to read "Milton Cahn at (202) 927–0889 or (202) 622–3918;".