

Background

The notice of proposed rulemaking (REG-128224-06) that is the subject of these corrections is under section 67 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-128224-06) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-128224-06) that was the subject of FR Doc. E7-14489 is corrected as follows:

On page 41245, column 1, in the preamble, under the paragraph heading "Drafting Information", line 3, the language "of the Office of Associate Chief Counsel" is corrected to read "of the Associate Chief Counsel".

LaNita Van Dyke,

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

[FR Doc. E7-16615 Filed 8-22-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 26**

[REG-128843-05]

RIN 1545-BE70

Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes II; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to notice of proposed rulemaking that was published in the **Federal Register** on Thursday, August 2, 2007 providing guidance regarding the generation-skipping transfer (GST) tax consequences of the severance of trusts in a manner that is effective under state law, but that does not meet the requirements of a qualified severance. These proposed regulations also provide guidance regarding the GST tax consequences of a qualified severance of a trust with an inclusion ratio between zero and one into more than two resulting trusts and provide special funding rules applicable to the non pro rata division of certain assets between or among resulting trusts.

FOR FURTHER INFORMATION CONTACT: Mayer R. Samuels at (202) 622-3090.

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking (REG-128843-05) that is the subject of this correction is under section 2642 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-128843-05) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-128843-05) that was the subject of FR Doc. E7-14850 is corrected as follows:

§ 26.2642-6 [Corrected]

On page 42343, column 3, § 26.2642-6(k)(1), lines 7 through 10, the language "severances occurring on or after [DATE THIS DOCUMENT IS PUBLISHED IN THE **Federal Register** AS FINAL REGULATIONS]. Paragraph (d)(4) and" is corrected to read "severances occurring on or after August 2, 2007. Paragraph (d)(4) and".

LaNita Van Dyke,

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

[FR Doc. E7-16619 Filed 8-22-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[REG-148951-05]

RIN 1545-BF54

Change to Office To Which Notices of Nonjudicial Sale and Requests for Return of Wrongfully Levied Property Must Be Sent; 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 notice of proposed rulemaking by cross-reference to temporary regulations that was published in the **Federal Register** on Friday, July 20, 2007 relating to the discharge of liens under section 7425 and return of wrongfully levied property under section 6343.

FOR FURTHER INFORMATION CONTACT: Robin M. Ferguson at (202) 622-3630.

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-148951-05) that is the subject of these corrections is under sections 7425 and 6343 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-148951-05) 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-148951-05) that was the subject of FR. Doc. E7-14051 is corrected as follows:

1. On page 39771, column 3, in the preamble, under the caption "**FOR FURTHER INFORMATION CONTACT:**", line 1, the language "Robin M. Ferguson, (202) 622-3610; is corrected to read "Robin M. Ferguson, (202) 622-3630;".

2. On page 39772, column 1, in the preamble, under paragraph heading "Drafting Information", lines 4 and 5, the language "and Administration (Collection, Bankruptcy and Summonses Division)" should be corrected to read "and Administration."

LaNita Van Dyke,

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

[FR Doc. E7-16624 Filed 8-22-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 100**

[Docket No. CGD01-07-102]

RIN 1625-AA08

Special Local Regulation; Head of the Connecticut Regatta

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to change the special local regulations for the Head of the Connecticut Regatta by moving the regulated area of the race from the southern tip of Gildersleeve Island and Light Number 87 to the

northern tip of Gildersleeve Island and Light Number 87. This regulation is needed to better protect race participants from recreational and commercial vessel traffic.

DATES: Comments and related material must reach the Coast Guard on or before September 24, 2007.

ADDRESSES: You may mail comments and related material to Waterways Management Division, U.S. Coast Guard Sector Long Island Sound, 120 Woodward Ave., New Haven, CT 06512-3628. Sector Long Island Sound maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at Sector Long Island Sound between 9 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant Douglas Miller, Chief, Waterways Management Division, Coast Guard Sector Long Island Sound at (203) 468-4596.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking [CGD01-07-102], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like assurance that they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting, but you may submit a request for such a meeting by writing to Coast Guard Sector Long Island Sound at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The permanent special local regulations for the Head of the

Connecticut Regatta are found at 33 CFR 100.105. The Coast Guard is proposing to change regulation 100.105(a), which states the boundaries of the regulated area. The new boundary increases the size of the regulated area. Historically, the number of vessels mustering at the start of the race has grown to such a level that it is no longer safe to allow non-participant recreational and commercial vessels to transit near the southern tip of Gildersleeve Island. Regardless of the amount of planning and control in past years, recreational vessel traffic has steadily encroached into the starting area of the race. Accordingly, the Coast Guard proposes to alter section 100.105(a) to permanently move the regulated area of the race zone from the southern tip of Gildersleeve Island and Light Number 87 to the northern tip of Gildersleeve Island and Light Number 87.

Discussion of Proposed Rule

The Coast Guard proposes to amend the regulations at 33 CFR 100.105 to expand the regulated area of the Head of the Connecticut Regatta. The changes are necessary to improve the safety of participant and spectator vessels in vicinity of the start area of the race. These proposed changes are needed to control vessel traffic during the event to enhance the safety of participants, spectators and transiting vessels.

Regulatory Evaluation

This proposed rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation is unnecessary. This regulation may have some impact on the public, but the potential impact will be minimized for the following reasons: The zone would only be enforced for a temporary period on the day of the event and vessels may transit in all areas around the zone at all times.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not

dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities. This proposed rule would affect the following entities, some of which may be small entities: The owners or operators of vessels intending to transit or anchor in the vicinity of Gildersleeve Island on the day of the event.

For the reasons outlined in the Regulatory Evaluation section above, this rule will not have a significant impact on a substantial number of small entities.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact Lieutenant Douglas Miller, Chief, Waterways Management Division, Coast Guard Sector Long Island Sound at (203) 468-4596. The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this proposed rule under that order and have determined that it does not have implications for federalism.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

Indian Tribal Governments

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

Energy Effects

We have analyzed this proposed rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office

of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

Environment

We have analyzed this proposed rule under Commandant Instruction M16475.ID and Department of Homeland Security Management Directive 5100.1, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have made a preliminary determination that this action is not likely to have a significant effect on the human environment. Draft documentation supporting this preliminary determination will be available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

List of Subjects in 33 CFR Part 100

Marine safety, Navigation (water), Reporting and recordkeeping requirements, Waterways.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 100 as follows:

PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

1. The authority citation for part 100 continues to read as follows:

Authority: 33 U.S.C. 1233.

2. Amend § 100.105 to revise paragraph (a) to read as follows:

§ 100.105 Head of the Connecticut Regatta.

(a) *Regulated Area*. The regulated area is that section of the Connecticut River between the northern tip of Gildersleeve Island and Light Number 87.

* * * * *

Dated: August 10, 2007.

Timothy V. Skuby,

Captain, U.S. Coast Guard, Acting Commander, First Coast Guard District.

[FR Doc. E7–16627 Filed 8–22–07; 8:45 am]

BILLING CODE 4910–15–P

ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD

36 CFR Parts 1190 and 1191

[Docket No. 2007–04]

RIN 3014–AA22

Accessibility Guidelines for Emergency Transportable Housing

AGENCY: Architectural and Transportation Barriers Compliance Board.

ACTION: Notice of establishment; appointment of members; date of first meeting.

SUMMARY: The Architectural and Transportation Barriers Compliance Board (Access Board) has decided to establish an advisory committee to assist it in developing accessibility guidelines for emergency transportable housing. This notice also announces the time and place of the first committee meeting.

DATES: The first meeting of the committee is scheduled for September 24 and 25, 2007 beginning at 10 a.m. on September 24 and 9 a.m. on September 25 and ending at 5 p.m. on each day. Decisions with respect to future meetings will be made at the first meeting and from time to time thereafter.

ADDRESSES: The first meeting of the Committee will be held at the Access Board’s offices, 1331 F Street, NW., suite 1000, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Marsha Mazz, Office of Technical and Information Services, Architectural and Transportation Barriers Compliance Board, 1331 F Street, NW., suite 1000, Washington, DC 20004–1111. Telephone number (202) 272–0020 (Voice); (202) 272–0082 (TTY). These are not toll-free numbers. E-mail address: mazz@access-board.gov.

SUPPLEMENTARY INFORMATION: On June 25, 2007, the Architectural and