

Dated: February 16, 2005.

**Steven D. Vaughn,**

*Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.*  
[FR Doc. 05-4480 Filed 3-7-05; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9176]

RIN 1545-BC35

#### Elimination of Forms of Distribution in Defined Contribution Plans; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to (TD 9176), which were published in the **Federal Register** on Tuesday, January 25, 2005 (70 FR 3475). These final regulations would modify the circumstances under which certain forms of distribution previously available are permitted to be eliminated from qualified defined contribution plans.

**DATES:** This correction is effective January 25, 2005.

**FOR FURTHER INFORMATION CONTACT:** Vernon S. Carter at (202) 622-6060 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9176) that are the subject of these corrections are under section 411(d)(6) of the Internal Revenue Code.

##### Need for Correction

As published, TD 9176 contains errors that may prove to be misleading and are in need of clarification.

##### 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 \* \* \*.

#### § 1.411(d)-4 [Corrected]

■ Section 1.411(d)-4, A-2, paragraph (e)(3), *Example* (i) and (ii), in each location the year “2004” is removed, and the year “2005” is added in its place.

**Cynthia E. Grigsby,**

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

[FR Doc. 05-4502 Filed 3-7-05; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9164]

RIN 1545-BC33

#### Prohibited Allocations of Securities in an S Corporation; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document corrects temporary regulations (TD 9164) that were published in the **Federal Register** on Friday, December 17, 2004 (69 FR 75455) concerning requirements for employee stock ownership plans (ESOPs) holding stock of Subchapter S corporations.

**DATES:** This document is effective on December 17, 2004.

**FOR FURTHER INFORMATION CONTACT:** John T. Ricotta, (202) 622-6060 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulations (TD 9164) that is the subject of this correction are under section 409(p).

##### Need for Correction

As published, the temporary regulations (TD 9164) contain errors that may prove to be misleading and are in need of clarification.

##### List of Subjects in 26 CFR Parts 1

Income Taxes, Reporting and recordkeeping requirements.

##### Correction of Publication

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

#### PART 1—INCOME TAXES

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

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

#### § 1.409(p)-1T [Corrected]

■ Section 1.409(p)-1T(d)(2)(iv), is removed.

**Cynthia E. Grigsby,**

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

[FR Doc. 05-4506 Filed 3-7-05; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 917

#### Kentucky Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Final rule.

**SUMMARY:** This final rule removes a suspension notation from our regulations pertaining to the Kentucky regulatory program (the “Kentucky program”). The suspension prohibited the issuance of new financial guarantees by the Kentucky Bond Pool because of insufficient funds that had resulted from the transfer of funds out of the bond pool. Kentucky has reimbursed its bond pool and the suspension notation concerning that issue is being removed because it is no longer necessary.

**EFFECTIVE DATE:** March 8, 2005.

**FOR FURTHER INFORMATION CONTACT:** William J. Kovacic, Telephone: (859) 260-8400. Telefax number: (859) 260-8410.

#### SUPPLEMENTARY INFORMATION:

- I. Background on the Kentucky Program
- II. Submission Information
- III. OSM's Findings
- IV. Procedural Determinations

#### I. Background on the Kentucky Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act \* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to the Act.” See 30 U.S.C.