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## FEDERAL TRADE COMMISSION

### Premerger Notification; Reporting and Waiting Period Requirements

#### *Correction*

In notice document 05-4301 appearing on page 11526 in the issue of March 8, 2005, make the following correction:

On page 11526, in the first column, in the **DATES** section, in the second line, "April 6, 2005" should read "April 7, 2005".

[FR Doc. C5-4301 Filed 3-21-05; 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*

In rule document 04-27294 beginning on page 75455 in the issue of Friday, December 17, 2004, make the following corrections:

#### **§ 1.409(p)-1T [Corrected]**

1. On page 75462, in § 1.409(p)-1T(c)(3)(ii), in the first column, in the fifth line, "(d)(2)(ii)(b)" should read "(d)(2)(ii)(b)".

2. On page 75466, in the same section, in paragraph (h), in *Example 3*, in paragraph (i), in the table, in the second column heading, "Present value of

nonqualified deferred compensation" should read "Present value of nonqualified deferred compensation on determination date".

3. On the same page, in the same section, in the same table, in the fourth column heading, "New shares of synthetic equity on determination" should read "New shares of synthetic equity on determination date".

4. On the same page, in the same section, in the same table, in the fifth column heading, "Aggregate number of synthetic equity shares" should read "Aggregate number of synthetic equity shares on determination date".

5. On page 75468, in the first column, in the signature, "**Mark M. Matthews**" should read "**Mark E. Matthews**".

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