Paragraph 6011 Contiguous United States Area Navigation Routes. \* \*

### T-243 PUNGO to ZOLMN [New]

PUNGO
HULIP
ZOLMN

Issued in Washington, DC, on March 9, 2006.

## Edith V. Parish,

Manager, Airspace and Rules. [FR Doc. E6-3852 Filed 3-16-06; 8:45 am] BILLING CODE 4910-13-P

#### DEPARTMENT OF THE TREASURY

# Internal Revenue Service

### 26 CFR Part 1

[REG-138879-05]

### RIN 1545-BE87

# Treatment of Excess Loss Accounts: 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 a notice of proposed rulemaking by cross-reference to temporary regulations that was published in the Federal Register on Thursday, January 26, 2006 (71 FR 4319). These regulations provide guidance under section 1502 that governs certain basis determinations and adjustments of subsidiary stock in certain transactions involving members of a consolidated group.

FOR FURTHER INFORMATION CONTACT: Theresa M. Kolish, (202) 622-7530 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

#### Background

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-138879-05) that is the subject of these corrections is under section 1502 of the Internal Revenue Code.

#### Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-138879-05) contains errors that may prove to be misleading and are in need of clarification.

 Fix	Lat. 35°36′38″ N., long. 76
 WP	Lat. 35°07'47" N., long. 75
 Fix	Lat. 35°38'42" N., long. 75

# **Correction of Publication**

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-138879-05), that was the subject of FR Doc. 06-586, are corrected as follows:

# PART 1-[CORRECTED]

1. On page 4319, column 2, in the preamble under the paragraph heading FOR FURTHER INFORMATION CONTACT, line 4, the language, "Sonva Cruse, (202) 622-4693 (not toll-" is corrected to read "Treena Garrett, (202) 622-7180 (not toll-".

2. On page 4319, column 3, in the preamble under the paragraph heading "Special Analysis", line 15, the language, "business, Moreover, the number of" is corrected to read "businesses. Moreover, the number of".

3. On page 4320, column 1, under the paragraph heading "PART 1—INCOME TAXES", Par. 2., item 3, the language, "3. Revising the paragraph heading for paragraph (h)." is removed.

4. On page 4320, column 1, under the paragraph heading "PART 1—INCOME TAXES", Par. 2., item 5, the language, "5. Adding new paragraph (h)(3)." is corrected to read "5. Adding a new sentence at the end of paragraph (h)(3).".

# §1.1502-19 [Corrected]

4. On page 4320, column 1, the section heading, "§ 1.1502–19 Excess Loss Accounts." is corrected to read "
§ 1.1502–19 Excess loss accounts.".

5. On page 4320, column 1, under the heading "BILLING CODE", the language,"4820-01-P" is corrected to read ''4830-01-P''.

#### Guy R. Traynor,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration). [FR Doc. 06-2535 Filed 3-16-06; 8:45 am]

BILLING CODE 4830-01-P

'6°27'03" W. '5°48'32" W. ′5°24′27″ W.

### DEPARTMENT OF THE TREASURY

#### **Internal Revenue Service**

### 26 CFR Part 1

[REG-107722-00]

#### RIN 1545-AY22

#### **Corporate Estimated Tax; Correction**

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

**ACTION:** Correction to notice of public hearing cancellation on proposed rulemaking.

**SUMMARY:** This document contains a correction to a cancellation of public hearing notice which was published in the Federal Register on Friday, March 3, 2006 (71 FR 10940) relating to corporate estimated taxes.

### FOR FURTHER INFORMATION CONTACT:

Pamela Fuller, (202) 622-4910 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

#### Background

The proposed regulation that is the subject of this correction is under sections 6425 and 6655 of the Internal Revenue Code.

#### **Need for Correction**

As published, the proposed regulation (REG-107722-00) contains an error that may prove to be misleading and is in need of clarification.

# **Correction of Publication**

Accordingly, the publication of the cancellation of notice of public hearing on proposed rulemaking (REG-107722-00), which was the subject of FR Doc. E6–3062, is corrected as follows:

On page 10940, column 1, in the preamble under the section caption SUMMARY, the paragraph is corrected to read as follows:

SUMMARY: The public hearing cancellation notice published in the Federal Register on Friday, March 3, 2006 (71 FR 10940) cancelled only the public hearing and does not withdraw the proposed regulations (REG-107722-00), published in the Federal Register on Monday, December 12, 2005 (70 FR

73393), as the hearing cancellation notice indicated.

#### LaNita VanDyke,

Federal Register Liaison Officer, Legal Processing Division, Associate Chief Counsel (Procedure and Administration). [FR Doc. E6–3848 Filed 3–16–06; 8:45 am] BILLING CODE 4830–01–P

#### DEPARTMENT OF THE INTERIOR

#### National Park Service

### 36 CFR Part 7

#### RIN 1024-AC99

### Curecanti National Recreation Area, Personal Watercraft Use

**AGENCY:** National Park Service, Interior. **ACTION:** Proposed rule.

**SUMMARY:** The National Park Service (NPS) is proposing to designate areas where personal watercraft (PWC) may be used in Curecanti National Recreation Area, Colorado. This proposed rule implements the provisions of the NPS general regulations authorizing park areas to allow the use of PWC by promulgating a special regulation. The individual parks must determine whether PWC use is appropriate for a specific park area based on an evaluation of that area's enabling legislation, resources and values, other visitor uses, and overall management objectives.

**DATES:** Comments must be received by May 16, 2006.

**ADDRESSES:** You may submit comments, identified by the number RIN 1024–AC99, by any of the following methods:

- -Federal rulemaking portal: *http://www.regulations.gov.* Follow the instructions for submitting comments.
- —E-mail NPS at *CurecantiPWC@urscorp.com.* Use RIN 1024–AC99 in the subject line.
- —Mail or hand delivery to: Superintendent, Curecanti National Recreation Area, 102 Elk Creek, Gunnison, CO 81230.
- —For additional information see "Public Participation" under SUPPLEMENTARY INFORMATION below.

FOR FURTHER INFORMATION CONTACT: Jerry Case, Regulations Program Manager, National Park Service, 1849 C Street, NW., Room 7241, Washington, DC 20240. Phone: (202) 208–4206. E-mail: jerry\_case@nps.gov.

#### SUPPLEMENTARY INFORMATION:

#### Background

### Additional Alternatives

The information contained in this proposed rule supports implementation of the preferred alternative for Curecanti National Recreation Area (CNRA) in the Environmental Assessment (EA) published April, 2003, as modified by the errata issued March 10, 2005. The changes to the environmental assessment in the errata were made to modify the preferred alternative and its analysis, to address public comments on the EA, and to clarify the text. The public should be aware that two other alternatives were presented in the EA, including a no PWC alternative. Those alternatives should also be reviewed and considered when making comments on this proposed rule.

### Personal Watercraft Regulation

On March 21, 2000, the National Park Service published a regulation (36 CFR 3.24) on the management of personal watercraft (PWC) use within all units of the national park system (65 FR 15077). This regulation prohibits PWC use in all national park units unless the NPS determines that this type of water-based recreational activity is appropriate for the specific park unit based on the legislation establishing that park, the park's resources and values, other visitor uses of the area, and overall management objectives. The regulation banned PWC use in all park units effective April 20, 2000, except 21 preserves, lakeshores, seashores, and recreation areas. The regulation established a 2-year grace period following the final rule publication to provide these 21 park units time to consider whether PWC use should be allowed. On November 7, 2002 PWC use was discontinued at CNRA.

### Description of Curecanti National Recreation Area

Curecanti National Recreation Area (Curecanti) was established in 1965 to provide for conservation of scenic, natural, historic, archeological, and wildlife values. The goal of the National Recreation Area is to provide for public use and enjoyment while ensuring visitor safety, resource preservation, and conservation. Curecanti is located on U.S. Highway 50 (U.S. 50) west of Gunnison, Colorado.

Three reservoirs, named for corresponding dams on the Gunnison River, form the heart of Curecanti National Recreation Area. The three reservoirs are Blue Mesa Reservoir, Morrow Point Reservoir, and Crystal Reservoir. Blue Mesa Reservoir is Colorado's largest body of water and is home to the biggest Kokanee Salmon fishery in the United States. Morrow Point Reservoir is the beginning of the Black Canyon of the Gunnison. Crystal Reservoir is the site of the Gunnison Diversion Tunnel, a National Historic Civil Engineering Landmark. In addition to the three reservoirs, recently discovered dinosaur fossils, a 5,000 acre archeological district, a narrow gauge train, and traces of 6,000 year old dwellings further enhance the significance of Curecanti.

#### Purpose of Curecanti National Recreation Area

The purpose and significance statements listed below are from Curecanti's Strategic Plan and General Management Plan. Curecanti National Recreation Area was established for the following purposes:

1. Conserve the scenery, natural, historic, and archeological resources, and wildlife of Curecanti.

2. Provide for public use and enjoyment in such a way as to ensure visitor safety and resource preservation or conservation by establishing and maintaining facilities and providing protection and interpretive services.

3. Manage the lands, waters, and activities of Curecanti in such a way that it does not interfere with the purposes of the Colorado River Storage Project Act and other Bureau of Reclamation agreements affecting the operation of the Aspinall Unit.

4. Mitigate the loss of fish and wildlife resources as a result of the Colorado River Storage Project.

### Significance of Curecanti National Recreation Area

The following statements summarize the significance of Curecanti:

1. Blue Mesa Reservoir is one of the largest high-altitude bodies of water in the United States. It provides an exciting diversity of water recreation opportunities for windsurfers, sail boaters, and water skiers.

2. The scenic values of the canyon, the needles, the pinnacles, and the reservoirs provide dramatic contrast, which causes visitors to slow down, pause, and reflect on the diversity of the landscape and its spaciousness.

3. Curecanti provides one of the best cold-water fishing opportunities in the nation. This is due primarily to the Kokanee salmon run occurring in Blue Mesa. The Morrow Point and Crystal Reservoirs' trout fisheries routinely attract fishing enthusiasts from throughout the nation because of the high-quality trout fishing and uniqueness of the canyon environment.