

following May 23, 2005.” and adding the language “August 22, 2005.” in its place.

**Cynthia Grigsby,**

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

[FR Doc. 05–12384 Filed 6–22–05; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9206]

RIN 1545–BE12

#### Information Returns by Donees Relating to Qualified Intellectual Property Contributions; Correction

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains a correction to TD 9206 which was published in the **Federal Register** on Monday, May 23, 2005 (70 FR 29450) providing guidance for the filing of information returns by donees relating to qualified intellectual property contributions.

**DATES:** This correction is effective May 23, 2005.

**FOR FURTHER INFORMATION CONTACT:** Donnell M. Rini-Swyers, (202) 622–4910 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulation (TD 9206) that is the subject of this correction is under section 6050 of the Internal Revenue Code.

##### Need for Correction

As published, TD 9206, contains an error that may prove to be misleading and is in need of clarification.

##### Correction of Publication

■ Accordingly, the publication of the temporary regulations (TD 9206), that was the subject of FR Doc 05–10229, is corrected as follows:

■ On page 29451, column 2, in the preamble under the paragraph heading “*Explanation of Provisions*”, third full paragraph, line 8, the language, “Notice 2005–XX issued thereunder.” is corrected to read “Notice 2005–41,

2005–23, I.R.B. 1203, issued thereunder.”.

**Cynthia Grigsby,**

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

[FR Doc. 05–12403 Filed 6–22–05; 8:45 am]

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## DEPARTMENT OF LABOR

### Mine Safety and Health Administration

RIN 1219–AB33

#### 30 CFR Parts 72 and 75

##### Emergency Evacuations

**AGENCY:** Mine Safety and Health Administration (MSHA), Labor.

**ACTION:** Final rule; correcting amendments.

**SUMMARY:** This document makes correcting amendments to four existing standards that are affected by an MSHA rulemaking concerning emergency evacuations in underground coal mines. The rule revised and renumbered an existing standard, but did not update cross-references to that standard. This document updates these cross-references, and makes a non-substantial correction to the wording in a separate reference.

**DATES:** Effective June 23, 2005.

**FOR FURTHER INFORMATION CONTACT:** Rebecca J. Smith, Acting Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Blvd., Room 2313, Arlington, Virginia 22209–3939, [smith.rebecca@dol.gov](mailto:smith.rebecca@dol.gov), (202) 693–9440 (telephone), (202) 693–9441 (facsimile). This document is available at <http://www.msha.gov>.

#### SUPPLEMENTARY INFORMATION:

##### Administrative Procedure Act

MSHA has determined that public notice and comment is unnecessary for this action. The correcting amendments contained in this final rule replace outdated references to § 75.1101–23, which no longer exists, with correct references to § 75.1502 and are non-substantive in nature. Accordingly, for “good cause” under the Administrative Procedure Act (APA), 5 U.S.C. 553(b)(3)(B), MSHA finds that notice and comment procedures are unnecessary in this action. For the same reason, it has been determined that in accordance with 5 U.S.C. 553(d), there is good cause to make these changes effective on the date of publication in the **Federal Register**.

## Background

On December 12, 2002 (67 FR 76658), MSHA published an emergency temporary standard (ETS) to address dangers to which underground coal miners are exposed during mine fire, explosion, and gas or water inundation emergencies.

Section 101(b) of the Federal Mine Safety and Health Act of 1977 specifies that an ETS also serves as a proposed rule, and requires publication of the final rule within nine months after the ETS is published. The final rule, published on September 9, 2003 (68 FR 53037), created §§ 75.1501 (Emergency evacuations) and 75.1502 (Mine emergency evacuation and firefighting program of instruction); amended § 48.8 (Annual refresher training of miners; minimum courses of instruction; hours of instruction), and removed § 75.1101–23 (Program of instruction; location and use of fire fighting equipment; location of escapeways, exits and routes of travel; evacuation procedures; fire drills).

Section 75.1502 was derived from § 75.1101–23 and applies to all mine emergencies resulting from fire, explosion, or gas or water inundation. Additionally, § 75.1502 provides that before any MSHA-approved revision to the emergency evacuation and firefighting program of instruction is implemented, persons affected by the revision must be instructed about any new provisions.

Cross-references to formerly existing § 75.1101–23 are still contained in §§ 72.502(c), (Requirements for nonpermissible light-duty diesel-powered equipment other than generators and compressors); 75.383(c), (Escapeway maps and drills); 75.1908(d), (Nonpermissible diesel-powered equipment; categories); and 75.1912(c), (Fire suppression systems for permanent underground diesel fuel storage facilities). The updates to these cross-references were inadvertently omitted from the rule. On February 23, 2004 a **Federal Register** notice (69 FR 8107) corrected § 75.1714–2(e), (Self-rescue devices; use and location requirements) by replacing the outdated cross-reference to § 75.1101–23 with a cross-reference to § 75.1502. This document updates the remaining cross-references.

Additionally, this document revises § 72.502(a) by replacing the word “part” with the word “chapter” to correctly identify the reference to § 75.1908(d).

## Discussion of Changes

### *Section 72.502(c) Requirements for Nonpermissible Light-Duty Diesel-Powered Equipment Other than Generators and Compressors*

Section 72.502 establishes diesel particulate matter emission limits for certain light-duty diesel-powered equipment in underground coal mines. Paragraph (c) exempts all diesel-powered ambulances and fire fighting equipment being used in accordance with the required fire fighting and evacuation plan, and cites § 75.1101–23 as the authority for the plan. This document replaces the reference to § 75.1101–23 with the correct reference to existing § 75.1502 and has no substantive impact on § 72.502(c).

### *Section 75.383(c) Escapeway Maps and Drills*

Section 75.383 establishes requirements for posting escapeway maps and conducting escapeway drills underground. Paragraph (c) states that these drills “may be used to satisfy the evacuation specifications of the fire drills required by § 75.1101–23.” This document replaces the reference to § 75.1101–23 with the correct reference to § 75.1502 and has no substantive impact on § 75.383(c).

### *Section 75.1908(d) Nonpermissible Diesel-Powered Equipment; Categories*

Section 75.1908 categorizes non-permissible diesel-powered equipment used in underground coal mines for the purpose of determining engine performance and exhaust emissions requirements under part 7 and design requirements under §§ 75.1909 and 75.1910. Paragraph (d) exempts diesel-powered ambulances and other rescue equipment from these requirements, provided this equipment is used only for rescue activities in accordance with the mine’s emergency evacuation and fire fighting plan, and cites § 75.1101–23 as the authority for this plan. This document replaces the reference to § 75.1101–23 with the correct reference to existing § 75.1502 and has no substantive impact on § 75.1908(d).

### *Section 75.1912(c) Fire Suppression Systems for Permanent Underground Diesel Fuel Storage Facilities*

Section 75.1912 establishes requirements for fire suppression systems on permanent underground diesel fuel storage facilities. Paragraph (c) requires audible and visual alarms at the protected area and at the surface to warn of fire and system faults. These alarms are intended primarily to warn people in the immediate area and to

alert persons at the surface who are monitoring the fire suppression system. Paragraph (c) reflects this intent by specifying that in the event of a mine fire “personnel shall be warned in accordance with the provisions set forth in § 75.1101–23.” This document replaces the reference to § 75.1101–23 with the correct reference to existing § 75.1502 and has no substantive impact on § 75.1912(c).

Dated: June 16, 2005.

**David G. Dye,**

*Acting Assistant Secretary of Labor for Mine Safety and Health.*

## List of Subjects in 30 CFR Parts 72 and 75

Coal mines, Underground coal mining, Fire prevention, Mine safety and health.

■ Accordingly, 30 CFR parts 72 and 75 are corrected by the following correcting amendments:

### PART 72—HEALTH STANDARDS FOR COAL MINES

■ 1. The authority citation for part 72 continues to read as follows:

**Authority:** 30 U.S.C. 811, 813(h), 957, 961.

#### § 72.502 [Corrected]

■ 2. In paragraph (a), in the first sentence, remove the word “part” and add “chapter” in its place.

■ 3. In paragraph (c), in the last sentence, remove the term “§ 75.1101–23” and add “§ 75.1502” in its place.

### PART 75—MANDATORY SAFETY STANDARDS—UNDERGROUND COAL MINES

■ 4. The authority citation for part 75 continues to read as follows:

**Authority:** 30 U.S.C. 811.

#### § 75.383 [Corrected]

■ 5. In paragraph (c), remove the term “§ 75.1101–23” and add “§ 75.1502” in its place.

#### § 75.1908 [Corrected]

■ 6. In paragraph (d), remove the term “§ 75.1101–23” and add “§ 75.1502” in its place.

#### § 75.1912 [Corrected]

■ 7. In paragraph (c), remove the term “§ 75.1101–23” and add “§ 75.1502” in its place.

[FR Doc. 05–12371 Filed 6–22–05; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

**33 CFR Parts 88, 101, 117, 151, 154, 155, 159, and 161**

**USCG–2005–21531**

**RIN 1625–ZA04**

### Navigation and Navigable Waters; Technical, Organizational, and Conforming Amendments

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** This rule makes non-substantive changes throughout Title 33 of the Code of Federal Regulations. The purpose of this rule is to make conforming amendments and technical corrections to Coast Guard navigation and navigable water regulations. This rule will have no substantive effect on the regulated public.

**DATES:** This final rule is effective June 23, 2005.

**ADDRESSES:** Comments and material received from the public, as well as documents mentioned in this preamble as being available in the docket, are part of docket USCG–2005–21531 and are available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, room PL–401, 400 Seventh Street SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may also find this docket on the Internet at <http://dms.dot.gov>.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call Mr. Ray Davis, Coast Guard, telephone 202–267–6826. If you have questions on viewing the docket, call Ms. Andrea M. Jenkins, Program Manager, Docket Operations, telephone 202–366–0271.

### SUPPLEMENTARY INFORMATION:

#### Regulatory History

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under both 5 U.S.C. 553(b)(A) and (b)(B), the Coast Guard finds that this rule is exempt from notice and comment rulemaking requirements because these changes involve agency organization and practices, and good cause exists for not publishing an NPRM for all revisions in the rule because they are all non-substantive changes. This rule consists only of corrections and editorial, organizational, and conforming amendments. These changes will have