

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 8707]

RIN 1545-AT19

**Distribution of Marketable Securities
by a Partnership***Correction*

In rule document 97-32854, beginning on page 67936, in the issue of Thursday, December 26, 1996, make the following correction:

§ 1.731-2 [Corrected]

On page 67937, in the second column, in example 4, the table should read as follows:

	Value	Basis	Gain (Loss)
Security X	1,000	500	500
Security Y	1,000	800	200
Security Z	1,000	1,100	(100)

BILLING CODE 1505-01-D

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-209817-96]

RIN 1545-AU19

**Treatment of Obligation-Shifting
Transactions***Correction*

In proposed rule document 96-32670, beginning on page 68175, in the issue of

Friday, December 27, 1996, make the following correction:

§ 1.7701 (l)-2 [Corrected]

On page 68179, in the third column, in footnote 2 to § 1.7701 (l)-2, the last line should read "27834, 27844).".

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