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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9598]

RIN 1545-BK98

Integrated Hedging Transactions of Qualifying Debt

Correction

In rule document 2012-21986 appearing on pages 54808-54811 in the issue of Thursday, September 6, 2012 make the following correction:

On page 54811, in the first column, prior to the signature block, “(i) Expiration date. This section expires on September 4, 2012”, should read “(i) Expiration date. This section expires on September 4, 2015.”

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