

a guarantee on, or other form of credit enhancement for, a recourse or nonrecourse obligation, so long as the obligation continues to be principally secured by an interest in real property following the release, substitution, addition, or other alteration as determined by paragraph (b)(7) of this section; and

(vi) A change in the nature of the obligation from recourse (or substantially all recourse) to nonrecourse (or substantially all nonrecourse), or from nonrecourse (or substantially all nonrecourse) to recourse (or substantially all recourse), so long as the obligation continues to be principally secured by an interest in real property following such a change as determined by paragraph (b)(7) of this section.

\* \* \* \* \*

(7) *Test for determining whether an obligation continues to be principally secured following certain types of modifications.* (i) For purposes of paragraphs (a)(8)(i), (b)(3)(v), and (b)(3)(vi) of this section, the obligation continues to be principally secured by an interest in real property following the modification only if, as of the date of the modification, the obligation satisfies either paragraph (b)(7)(ii) or paragraph (b)(7)(iii) of this section.

(ii) The fair market value of the interest in real property securing the obligation, determined as of the date of the modification, must be at least 80 percent of the adjusted issue price of the modified obligation, determined as of the date of the modification. If, as of the date of the modification, the servicer reasonably believes that the obligation satisfies the criterion in the preceding sentence, then the obligation is deemed to do so. A reasonable belief does not exist if the servicer actually knows, or has reason to know, that the criterion is not satisfied. For purposes of this paragraph (b)(7)(ii), a servicer must base a reasonable belief on—

(A) A current appraisal performed by an independent appraiser;

(B) An appraisal that was obtained in connection with the origination of the obligation and, if appropriate, that has been updated for the passage of time and for any other changes that might affect the value of the interest in real property;

(C) The sales price of the interest in real property in the case of a substantially contemporary sale in which the buyer assumes the seller's obligations under the mortgage; or

(D) Some other commercially reasonable valuation method.

(iii) If paragraph (b)(7)(ii) of this section is not satisfied, the fair market

value of the interest in real property that secures the obligation immediately after the modification must equal or exceed the fair market value of the interest in real property that secured the obligation immediately before the modification.

The criterion in the preceding sentence must be established by a current appraisal, an original (and updated) appraisal, or some other commercially reasonable valuation method; and the servicer must not actually know, or have reason to know, that the criterion in the preceding sentence is not satisfied.

(iv) *Example.* The following example illustrates the rules of this paragraph (b)(7).

*Example.* (i) S services mortgage loans that are held by R, a REMIC. Borrower B is the issuer of one of the mortgage loans held by R. The original amount of B's mortgage loan was \$100,000, and the loan was secured by real property X. At the time the loan was contributed to R, property X had a fair market value of \$90,000. Sometime after the loan was contributed to R, B experienced financial difficulties such that it was reasonably foreseeable that B might default on the loan if the loan was not modified. Accordingly, S altered various terms of B's loan to substantially reduce the risk of default. The alterations included the release of the lien on property X and the substitution of real property Y for property X as collateral for the loan. At the time the loan was modified, its adjusted issue price was \$100,000. The fair market value of property X immediately before the modification (as determined by a commercially reasonable valuation method) was \$70,000, and the fair market value of property Y immediately after the modification (as determined by a commercially reasonable valuation method) was \$75,000.

(ii) The alterations to B's loan are a significant modification within the meaning of § 1.1001-3(e). The modification, however, is described in paragraphs (a)(8)(i) and (b)(3) of this section. Accordingly, the modified loan continues to be a qualified mortgage if, immediately after the modification, the modified loan continues to be principally secured by an interest in real property, as determined by paragraph (b)(7) of this section.

(iii) Because the modification includes the release of the lien on property X and substitution of property Y for property X, the modified loan must satisfy paragraph (b)(7)(i) of this section (which requires satisfaction of either paragraph (b)(7)(ii) or paragraph (b)(7)(iii) of this section). The modified loan does not satisfy paragraph (b)(7)(ii) of this section because property Y is worth less than \$80,000 (the amount equal to 80 percent of the adjusted issue price of the modified mortgage loan). The modified loan, however, satisfies paragraph (b)(7)(iii) of this section because the fair market value of the interest in real estate (real property Y) that secures the obligation immediately after the modification (\$75,000) exceeds the fair market value of the interest in real estate (real property X) that secured the obligation

immediately before the modification (\$70,000). Accordingly, the modified loan satisfies paragraph (b)(7)(i) of this section and continues to be principally secured by an interest in real property.

\* \* \* \* \*

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

■ **Par. 5.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

■ **Par. 6.** Section 602.101, paragraph (b) is amended by adding the entry in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) \* \* \*

CFR part or section where identified and described	Current OMB control no.
* * * * *	* * * * *
1.860G-2 .....	1545-2110
* * * * *	* * * * *

Approved: September 9, 2009.

**Linda M. Kroening,**  
*Acting Deputy Commissioner for Services and Enforcement.*

**Michael Mundaca,**  
*Acting Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. E9-22215 Filed 9-15-09; 8:45 am]

BILLING CODE 4830-01-P

**NATIONAL ARCHIVES AND RECORDS ADMINISTRATION**

**36 CFR Part 1253**

[Docket NARA-09-0002]

RIN 3095-AB61

**NARA Facility Locations and Hours**

**AGENCY:** National Archives and Records Administration (NARA).

**ACTION:** Final rule.

**SUMMARY:** NARA is changing the hours open to the public for our Kansas City, Missouri, and New York City regional archives. The Kansas City regional archives relocated on March 17, 2009, to the Union Station Complex at 400 West Pershing Road, Kansas City, Missouri. NARA is shifting the hours open to the public at the New York City regional archives to better serve the public for the range of hours covering the majority of visits. This rule will affect the public.

**DATES:** *Effective date:* October 16, 2009.

**FOR FURTHER INFORMATION CONTACT:** Marilyn Redman at 301-837-3174.

**SUPPLEMENTARY INFORMATION:** The location of NARA's Kansas City regional archives has changed. This document updates 36 CFR Part 1253 with the new location information. Also, NARA is changing the hours for our Kansas City location and existing New York City location.

NARA published a proposed rule on June 12, 2009, in the **Federal Register** (74 FR 27956) for a 60 day public comment period. We notified several of our constituent groups by e-mail and provided a notice about the proposed rule on our Web site, <http://www.archives.gov>. The public comment period closed on August 11, 2009; we received one public comment. The commenter remarked only about the change in hours and agreed that the change made sense if that would assist visitors. The commenter added that it would be helpful to have one night during the week or longer hours on Saturday for those who cannot visit during conventional business hours. The comment does not specify whether the concern relates to either, or to both, research locations. If a need for additional hours becomes evident in the future, and available resources support extending our hours, we will further explore the matter. As a result, we have made no changes in this final rule.

This rule is not a significant regulatory action for the purposes of Executive Order 12866 and has not been reviewed by the Office of Management and Budget (OMB). As required by the Regulatory Flexibility Act, it is hereby certified that this rule will not have a significant impact on a substantial number of small entities because this rule applies to individual researchers. This rule does not have any federalism implications. This rule is not a major rule as defined in 5 U.S.C. Chapter 8, Congressional Review of Agency Rulemaking.

**List of Subjects in 36 CFR Part 1253**

Archives and records.

■ For the reasons set forth in the preamble, NARA amends part 1253 of title 36, Code of Federal Regulations, as follows:

**PART 1253—LOCATIONS OF RECORDS AND HOURS OF USE**

■ 1. The authority citation for part 1253 continues to read as follows:

**Authority:** 44 U.S.C. 2104(a).

■ 2. Amend § 1253.7 by revising paragraphs (c) and (g) as follows:

**§ 1253.7 Regional Archives.**

\* \* \* \* \*

(c) NARA—Northeast Region (New York City) is located at 201 Varick Street, 12th Floor, New York, NY 10014-4811 (entrance on Houston Street, between Varick and Hudson). The hours are 9 a.m. to 5 p.m., Monday through Friday. The telephone number is 212-401-1620 or Toll Free 1-866-840-1752.

\* \* \* \* \*

(g) NARA—Central Plains Region (Kansas City) is located at 400 West Pershing Road, Kansas City, MO 64108. The hours are 8 a.m. to 4 p.m., Tuesday through Saturday. The telephone number is 816-268-8000.

\* \* \* \* \*

Dated: September 11, 2009.

**Adrienne C. Thomas,**

*Acting Archivist of the United States.*

[FR Doc. E9-22403 Filed 9-15-09; 8:45 am]

**BILLING CODE 7515-01-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 180**

[EPA-HQ-OPP-2008-0624; FRL-8431-1]

**Boscalid; Pesticide Tolerances**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** This regulation establishes tolerances for residues of boscalid in or on coffee, green bean imported and amends the tolerance for banana, imported. BASF, Inc., requested these tolerances under the Federal Food, Drug, and Cosmetic Act (FFDCA). This regulation is also removing a tolerance for cucumber, and one tolerance for vegetable, root, subgroup 1A, except sugar beet, garden beet, radish, and turnip which are superceded with higher tolerances formerly published in the **Federal Register** of March 28, 2008 (73 FR 16553) (FRL-8354-4).

**DATES:** This regulation is effective September 16, 2009. Objections and requests for hearings must be received on or before November 16, 2009, and must be filed in accordance with the instructions provided in 40 CFR part 178 (see also Unit I.C. of the **SUPPLEMENTARY INFORMATION**).

**ADDRESSES:** EPA has established a docket for this action under docket identification (ID) number EPA-HQ-OPP-2008-0624. All documents in the docket are listed in the docket index available at <http://www.regulations.gov>.

Although listed in the index, some information is not publicly available, e.g., Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available in the electronic docket at <http://www.regulations.gov>, or, if only available in hard copy, at the OPP Regulatory Public Docket in Rm. S-4400, One Potomac Yard (South Bldg.), 2777 S. Crystal Dr., Arlington, VA. The Docket Facility is open from 8:30 a.m. to 4 p.m., Monday through Friday, excluding legal holidays. The Docket Facility telephone number is (703) 305-5805.

**FOR FURTHER INFORMATION CONTACT:** Bryant Crowe, Registration Division (7505P), Office of Pesticide Programs, Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460-0001; telephone number: (703) 305-0025; e-mail address: [crowe.bryant@epa.gov](mailto:crowe.bryant@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. General Information**

*A. Does this Action Apply to Me?*

You may be potentially affected by this action if you are an agricultural producer, food manufacturer, or pesticide manufacturer. Potentially affected entities may include, but are not limited to those engaged in the following activities:

- Crop production (NAICS code 111).
- Animal production (NAICS code 112).
- Food manufacturing (NAICS code 311).
- Pesticide manufacturing (NAICS code 32532).

This listing is not intended to be exhaustive, but rather to provide a guide for readers regarding entities likely to be affected by this action. Other types of entities not listed in this unit could also be affected. The North American Industrial Classification System (NAICS) codes have been provided to assist you and others in determining whether this action might apply to certain entities. If you have any questions regarding the applicability of this action to a particular entity, consult the person listed under **FOR FURTHER INFORMATION CONTACT**.

*B. How Can I Access Electronic Copies of this Document?*

In addition to accessing electronically available documents at <http://www.regulations.gov>, you may access