

■ 3. Section 1313.42 is added to read as follows:

§ 1313.42 Prohibition of shipments from certain foreign sources.

(a) If the Administrator determines that a foreign manufacturer or distributor of ephedrine, pseudoephedrine, or phenylpropanolamine has refused to cooperate with a request by the Administrator for information known to the manufacturer or distributor on the distribution of the chemical, including sales, the Administrator may issue an order prohibiting the importation of the chemical in any case where the manufacturer or distributor is part of the chain of distribution.

(b) Not later than 60 days prior to issuing the order to prohibit importation, the Administrator shall publish in the **Federal Register** a notice of intent to issue the order. During the 60-day period, imports from the foreign manufacturer or distributor may not be restricted under this section.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9424]

RIN 1545-BB61

Unified Rule for Loss on Subsidiary Stock; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (TD 9424) that were published in the **Federal Register** on Wednesday, September 17, 2008 (73 FR 53934).

The regulations apply to corporations filing consolidated returns, and corporations that enter into certain tax-free reorganizations. The regulations provide rules for determining the tax consequences of a member's transfer (including by deconsolidation and worthlessness) of loss shares of subsidiary stock.

DATES: *Effective Date:* This correction is effective on March 5, 2010, and is applicable on September 17, 2008.

FOR FURTHER INFORMATION CONTACT: Maury Passman, (202) 622-7550 or Theresa Abell, (202) 622-7700 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9424) that are the subject of this document are under sections 337, 358, 362 and 1502 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9424) contain an error that may prove to be misleading and is in need of clarification. The final regulations revised § 1.1502-35(a) to provide that, in general, § 1.1502-35 would only apply to transactions completed prior to September 17, 2008. The final regulations also revised the operative rules in § 1.1502-35. However, the effective date prescribed in § 1.1502-35(j) appeared to preclude the application of the revised § 1.1502-35 to transactions completed prior to September 17, 2008. The final regulations are clarified to provide that the revised rules in § 1.1502-35 (including the ten-year termination of application of § 1.1502-35 described in Background section 2.A. of the preamble) apply after September 16, 2008, to all transactions subject to that section.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

■ **Par. 2.** Section 1.1502-35 is amended by revising the first sentence of paragraph (j) to read as follows:

§ 1.1502-35 Transfers of subsidiary stock and deconsolidations of subsidiaries.

* * * * *

(j) *Effective/applicability dates.* This section applies after September 16, 2008. * * *

LaNita Van Dyke,

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

[FR Doc. 2010-4756 Filed 3-4-10; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2009-0796]

RIN 1625-AA09

Drawbridge Operation Regulation; Chester River, Chestertown, MD

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is changing the drawbridge operation regulations of the S213 Bridge, at mile 26.8, across Chester River at Chestertown, MD. This final rule allows the bridge to open on signal if at least six hours notice is given and will provide for the reasonable needs of navigation, due to the anticipated infrequency of requests for vessel openings of the drawbridge.

DATES: This rule is effective April 5, 2010.

ADDRESSES: Comments and related materials received from the public, as well as documents mentioned in this preamble as being available in the docket, are part of docket USCG-2009-0796 and are available online by going to <http://www.regulations.gov>, inserting USCG-2009-0796 in the "Keyword" box, and then clicking "Search." This material is also available for inspection or copying at the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Regulatory Information

On September 25, 2009, we published a notice of proposed rulemaking (NPRM) entitled "Drawbridge Operation Regulations; Chester River, Chestertown, MD" in the **Federal Register** (74 FR 48889). We received no comments on the proposed rule. No public meeting was requested, and none was held.

Background and Purpose

Maryland Department of Transportation-State Highway Administration (MDOT) is responsible for the operation of the S213 Bridge, at mile 26.8, across Chester River at Chestertown, MD. MDOT requested advance notification for vessel openings year-round due to the anticipated infrequency of requests for vessel openings of the drawbridge.

The S213 Bridge has a vertical clearance in the closed position to vessels of 12 feet, above mean high water.

The existing operating regulations set out in 33 CFR 117.551 require the draw to open on signal from April 1 through September 30 from 6 a.m. to 6 p.m. At all other times, the draw shall open on signal if at least six hours notice is given.

Bridge opening data, supplied by MDOT, revealed a small amount of yearly openings of the draw span. In the past five years from 2004 to 2008, the bridge opened for vessels 42, 38, 54, 34 and 34 times, respectively. Due to the anticipated infrequency of requests for vessel openings of the drawbridge, MDOT requested to change the current operating regulation by requiring the draw of the bridge to open on signal if at least six hours notice is given year-round.

Discussion of Comments and Changes

The Coast Guard did not receive any comments on the NPRM. Therefore, no changes were made to the final rule.

Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on 13 of these statutes or executive orders.

Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

We reached this conclusion based on the fact that the changes have only a minimal impact on maritime traffic transiting the bridge. Mariners can minimize delay by ensuring the necessary notice is given six hours or more in advance of the scheduled transit.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and

governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities. This rule would affect the following entities, some of which might be small entities: the owners and operators of vessels needing to transit the bridge who cannot clear the bridge at its closed position. This rule would not have a significant economic impact on a substantial number of small entities because any operator of an affected vessel may still transit the bridge if that operator provides the necessary notice six hours or more in advance of the scheduled transit.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), in the NPRM (SNPRM) we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

Collection of Information

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires

Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

Taking of Private Property

This rule will not effect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023-01 and Commandant Instruction M16475.ID, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded that this action is one of a category of actions which do not individually or cumulatively have a significant effect on the human environment. This rule is categorically excluded, under figure 2-1, paragraph (32)(e), of the Instruction.

Under figure 2-1, paragraph (32)(e), of the Instruction, an environmental analysis checklist and a categorical exclusion determination are not required for this rule.

List of Subjects in 33 CFR Part 117

Bridges.

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 33 CFR 1.05-1; Department of Homeland Security Delegation No. 0170.1.

■ 2. Revise § 117.551 to read as follows:

§ 117.551 Chester River.

The draw of the S213 Bridge, mile 26.8, at Chestertown, shall open on signal if at least six hours notice is given.

Dated: February 2, 2010.

Wayne E. Justice,

*Rear Admiral, U.S. Coast Guard, Commander,
Fifth Coast Guard District.*

[FR Doc. 2010-4648 Filed 3-4-10; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 49

[EPA-R09-OAR-2006-0185; FRL-9122-3]

RIN 2009-AA00

Source-Specific Federal Implementation Plan for Navajo Generating Station; Navajo Nation

AGENCY: Environmental Protection Agency.

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is promulgating a source-specific Federal Implementation Plan (FIP) to regulate emissions from the Navajo Generating Station (NGS), a coal-fired power plant located on the Navajo Indian Reservation near Page, Arizona. EPA proposed the NGS FIP on September 12, 2006, to establish federally enforceable limitations for TSP, SO₂, and opacity, and control measures for dust. The limits had previously been established in the Arizona SIP. EPA promulgated the Tribal Authority Rule in 1998, clarifying that state air quality regulations generally did not apply to facilities on Indian reservations and that EPA should fill the regulatory gap as necessary or appropriate. This action fills the regulatory gap for the NGS facility.

DATES: *Effective Date:* This rule is effective on April 5, 2010.

ADDRESSES: EPA has established a docket for this action under Docket ID No. R09-OAR-2006-0185. All documents in the docket are listed in the Federal eRulemaking portal index at <http://www.regulations.gov> and are available either electronically at <http://www.regulations.gov> or in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California 94105. To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section. A reasonable fee may be charged for copies.

FOR FURTHER INFORMATION CONTACT: Sarvy Mahdavi, EPA Region IX, (415) 972-3173, mahdavi.sarvy@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document, “we,” “us” and “our” refer to EPA.

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I. Background of the Final Rule

NGS is a 2,250 megawatt coal-fired power plant located on the Navajo Indian Reservation near Page, Arizona. Salt River Project (“SRP”) is the operating agent for NGS, which is jointly owned by SRP, the United States Bureau of Reclamation, the Los Angeles Department of Water and Power, the Arizona Public Service, the Nevada Power Company, and the Tucson Electric Power Company. Since 1974, NGS has been operating on real property held in trust by the federal government for the Navajo Nation. The facility consists of three 750 MW coal-fired electric utility steam generating units.

In 1999, EPA initially proposed to promulgate a FIP to regulate emissions from NGS. *See* 64 FR 48725 (September 8, 1999) (1999 proposed FIP). At that time, NGS was meeting certain emissions limits in the Arizona State Implementation Plan (SIP). However, because the Arizona SIP is not approved to apply on the Navajo Indian Reservation, and because the Navajo Nation did not have a federally applicable tribal implementation plan (TIP), EPA proposed to promulgate a FIP to remedy the existing regulatory gap. The 1999 proposed FIP, therefore, would have, in essence, federalized the requirements contained in the Arizona SIP which NGS had historically followed. In explaining the basis for its proposed action, EPA stated that given the magnitude of emissions from the