

**DATES:** Submit either electronic or written comments on Agency guidances at any time.

**ADDRESSES:** Submit written requests for single copies of the guidance to the Division of Plant and Dairy Food Safety/ Office of Food Safety, Center for Food Safety and Applied Nutrition (HFS-315), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740. Send one self-addressed adhesive label to assist that office in processing your requests. See the **SUPPLEMENTARY INFORMATION** section for electronic access to the guidance.

Submit electronic comments on the guidance to <http://www.regulations.gov>. Submit written comments on the guidance to the Division of Dockets Management (HFA-305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

**FOR FURTHER INFORMATION CONTACT:** Nancy Bufano, Center for Food Safety and Applied Nutrition (HFS-316), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740, 240-402-1493.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

In the **Federal Register** of July 9, 2009 (74 FR 33030), we issued a final rule requiring shell egg producers to implement measures to prevent *Salmonella* Enteritidis (SE) from contaminating eggs on the farm and from further growth during storage and transportation, and requiring these producers to maintain records concerning their compliance with the final rule and to register with FDA. This final rule became effective September 8, 2009. In the **Federal Register** of July 13, 2011 (76 FR 41157), we made available a draft guidance entitled "Questions and Answers Regarding the Final Rule, Prevention of *Salmonella* Enteritidis in Shell Eggs During Production, Storage, and Transportation" and gave interested parties an opportunity to submit comments by September 12, 2011. We have reviewed and evaluated these comments and have modified the guidance where appropriate.

This guidance is being issued consistent with FDA's good guidance practices regulation (21 CFR 10.115). The guidance represents our current thinking on how to interpret the requirements in the final rule, including questions and answers on compliance dates; coverage; definitions; SE prevention measures; sampling and testing for SE; registration; and compliance and enforcement. It does not create or confer any rights for or on any person and does not operate to bind

FDA or the public. An alternate approach may be used if such approach satisfies the requirements of the applicable statutes and regulations.

**II. Paperwork Reduction Act of 1995**

This guidance refers to previously approved collections of information found in FDA regulations. These collections of information are subject to review by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520). The collections of information in 21 CFR 118.5, 118.6, 118.10, and 118.11 have been approved under OMB control number 0910-0660.

**III. Comments**

Interested persons may submit written comments regarding this document to the Division of Dockets Management (see **ADDRESSES**) or electronic comments to <http://www.regulations.gov>. It is only necessary to send one set of comments. Identify comments with the docket number found in brackets in the heading of this document. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday, and will be posted to the docket at <http://www.regulations.gov>.

**IV. Electronic Access**

Persons with access to the Internet may obtain the guidance at <http://www.fda.gov/FoodGuidances> or <http://www.regulations.gov>. Always access an FDA document using the FDA Web site listed previously to find the most current version of the guidance.

Dated: August 13, 2012.

**Leslie Kux,**

*Assistant Commissioner for Policy.*

[FR Doc. 2012-20383 Filed 8-20-12; 8:45 am]

**BILLING CODE 4160-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9597]

**RIN-1545-BF34**

**Deductions for Entertainment Use of Business Aircraft; Correction**

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document corrects the final regulation (TD 9597) that was published in the **Federal Register** on Wednesday, August 1, 2012, (77 FR

45480), relating to the use of business aircraft for entertainment.

**DATES:** *Effective Date:* This correction is effective on August 21, 2012 and is applicable on August 1, 2012.

**FOR FURTHER INFORMATION CONTACT:** Michael Nixon (section 274), (202) 622-4930; or Lynne A. Camillo (section 61), (202) 622-6040 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulation (TD 9597) that is the subject of this correction is under section 274 of the Internal Revenue Code.

**Need for Correction**

As published, TD 9597 contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulation (TD 9597) that was the subject of FR Doc. 2012-18693, is corrected as follows:

On page 45480, column 1, under the caption **DATES:** line five, the language "1.274-9(e), and 1.274-10(h)" is corrected to read "1.274-9(e), and 1.274-10(g)".

**LaNita Van Dyke,**

*Chief, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Parts 100 and 165**

[Docket No. USCG-2011-0551]

**RIN 1625-AA00; 1625-AA08**

**Special Local Regulation and Safety Zone; America's Cup World Series Regattas, San Francisco Bay; San Francisco, CA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard has established a special local regulation and a safety zone for sailing events scheduled to occur on the waters of San Francisco Bay adjacent to the City of San Francisco waterfront in the vicinity of the Golden Gate Bridge and Alcatraz Island. This rule will revise the start time for enforcement on August 26, 2012, to 11:30 a.m. instead of noon. This