

§ 558.325 Lincomycin.

(a) *Approvals.* Type A articles and Type B feeds approved for sponsors in § 510.600(c) of this chapter for specific uses as in paragraph (d) of this section as follows:

(1) No. 000009 for 20 and 50 grams per pound.

(2) No. 051311 for 2.5 and 8 grams per pound.

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(c) * * *

(3) * * *

(ii) No. 051311: "CAUTION: Not to be fed to swine that weigh more than 250 lb."

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§ 558.485 [Amended]

■ 7. In paragraph (b)(3) of § 558.485, remove "043733".

§ 558.630 [Amended]

■ 8. In paragraph (b)(5) of § 558.630, remove "030841".

Dated: September 1, 2010.

Bernadette Dunham,

Director, Center for Veterinary Medicine.

[FR Doc. 2010-22808 Filed 9-13-10; 8:45 am]

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

[TD 9497]

RIN 1545-B197

Guidance Regarding Deferred Discharge of Indebtedness Income of Corporations and Deferred Original Issue Discount Deductions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains correcting amendments to temporary regulations under section 108(i) of the Internal Revenue Code. These regulations primarily affect C corporations regarding the acceleration of deferred discharge of indebtedness (COD) income (deferred COD income) and deferred original issue discount (OID) deductions (deferred OID deductions) under section 108(i)(5)(D), and the calculation of earnings and profits as a result of an election under section 108(i). These errors were made when the agency published temporary regulations (TD 9497) in the **Federal Register** on Friday, August 13, 2010 (75 FR 49394).

DATES: This correction is effective on September 14, 2010, and is applicable on August 13, 2010.

FOR FURTHER INFORMATION CONTACT:

Concerning the acceleration rules for deferred COD income and deferred OID deductions, and the rules for earnings and profits, Robert M. Rhyne at (202) 622-7790; and concerning the rules for deferred OID deductions, Rubin B. Ranat at (202) 622-7530 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

The temporary regulations (TD 9497) that are the subject of this document are under section 108 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 9497) contain errors that may prove to be misleading and are in need of clarification.

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 amendments:

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 1.108(i)-1T is amended by revising the fifth sentence of paragraph (b)(2)(iii)(A) and the fifth sentence of paragraph (b)(2)(iii)(D) to read as follows:

§ 1.108(i)-1T Deferred discharge of indebtedness income and deferred original issue discount deductions of C corporations (temporary).

* * * * *

(b) * * *

(2) * * *

(iii) * * *

(A) * * * For purposes of determining an electing corporation's gross asset value, the amount of any distribution that is not treated as an impairment transaction under paragraph (b)(2)(iii)(D) of this section (distributions and charitable contributions consistent with historical practice) or under paragraph (b)(2)(iii)(E) of this section (special rules for RICs and REITs) is treated as an asset of the electing corporation. * * *

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(D) * * * If an electing corporation has been in existence for less than three years, the period during which the electing corporation has been in existence is substituted for the preceding three taxable years. * * *

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LaNita Van Dyke,

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

[FR Doc. 2010-22792 Filed 9-13-10; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 100**

[Docket No. USCG-2010-0672]

Notice of Enforcement for Special Local Regulation; Thunderboat Regatta; Mission Bay, CA

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the Thunderboat Regatta Special Local Regulation from 7 a.m. PST on September 17, 2010 through 5:30 p.m. on September 19, 2010. This action is necessary to provide for the safety of the participants, crew, spectators, participating vessels, and other vessels and users of the waterway. During the enforcement period, no person or vessel may enter the zone established by the special local regulation without permission of the Captain of the Port.

DATES: The regulations in 33 CFR 100.1101 will be enforced from 7 a.m. to 5:30 p.m. on September 17, 18, and 19, 2010.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or e-mail Petty Officer Shane Jackson, Waterways Management, U.S. Coast Guard Sector San Diego, Coast Guard; telephone 619-278-7262, e-mail Shane.E.Jackson@USCG.mil.

SUPPLEMENTARY INFORMATION:

The Coast Guard will enforce the special local regulation for the Thunderboat Regatta in 33 CFR 100.1101 on September 17, 2010, from 7 a.m. PST to 5:30 p.m., September 18, 2010, from 7 a.m. PST to 5:30 p.m., and September 19, 2010, from 7 a.m. PST to 5:30 p.m.

Under the provisions of 33 CFR 100.1101, a vessel may not enter the regulated area, unless it receives