

maintenance, and purchase of services to provide information.

Dated: April 6, 2010.

Michele Meyer,

Assistant Director, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Facility Control Numbers

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of planned use of Facility Control Numbers.

SUMMARY: The IRS has developed and is publishing in this issue of the **Federal Register**, Facility Control Numbers to communicate to the motor fuel industry, renewable fuel industry and other interested parties such as state excise taxing authorities, the motor fuel terminal facilities that meet the definitions of Internal Revenue Code (Code) section 4081 or renewable fuel production facilities that meet the definitions of Code sections 40A and 6426 and the related regulations.

FOR FURTHER INFORMATION CONTACT: If you have any questions regarding the approved facilities or the listing, you may contact: Facility Control Number Coordinator Naomi Bancroft at (701) 772-9676 ext 234 or Michael Solomon at (302) 286-1557 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The IRS intends to use the facility numbers in excise fuel information reporting systems and to coordinate dyed fuel compliance activities. The IRS encourages States to adopt and use the numbers for motor fuel information reporting where appropriate. This list is published under the authority of Code section 6103(k)(7).

What is a Facility Control Number (FCN)?

A FCN is a number that identifies the physical location where the IRS has interest in transactions that may be reportable and that designate a location within the motor fuel distribution system, or the bulk transfer/terminal system or renewable fuel production. Facilities include refineries (RCN), approved terminals (TCN), biodiesel production facilities (BCN), or ethanol production facilities (ECN).

A taxable fuel registrant (Letter of Registration for Tax Free Transactions

with a suffix code -S-) will be issued a TCN or RCN for each approved terminal or refinery physical location that a registrant in good standing operates. A renewable fuel registrant (Letter of Registration for Tax Free Transactions with a suffix code -AB-, -NB- or -CB-) will be issued a BCN for each biodiesel production physical location that a registrant in good standing operates. A renewable fuel registrant (Letter of Registration for Tax Free Transactions with a suffix code -AF-) will be issued a ECN for each ethanol production physical location that the that a registrant in good standing operates. A taxable fuel registrant in good standing having both an approved terminal and refinery operating at the same physical location will be issued both a TCN and either a RCN, BCN or ECN, depending on the fuel produced.

Each taxable fuel registrant issued a TCN, BCN or ECN will have a monthly ExSTARS filing requirement. The FCN list is available at <http://www.irs.gov/excise>.

What is an approved Terminal?

Approved motor fuel terminals, as defined by Code section 4081 and the related regulations, receive taxable fuel via a pipeline, ship, or barge, deliver taxable fuel across a rack or other non-bulk delivery system and are operated by a terminal operator who is properly registered in good standing with the IRS. Only those taxpayers, who are registered with the IRS on registration for Tax-Free Transactions—Form 637 (637 Registration) with a suffix code of “S” may operate an approved terminal. Each TCN identifies a unique physical location in the bulk transport/delivery system and is independent of the registered operator. The TCN for a physical location will not change even if the owner/operator changes.

What is an approved renewable fuel production facility?

Approved renewable fuel production facilities are facilities that produce methyl esters in the case of biodiesel and denatured alcohol in the case of ethanol and are operated by a 637 registrant in good standing. Renewable fuel registrants (those having Letter of Registration for Tax Free Transactions with a suffix code -AB-, -NB- or -CB-) will be issued a BCN for each biodiesel production physical location. A renewable fuel registrant (Letter of Registration for Tax Free Transactions with a suffix code -AF-) will be issued an ECN for each ethanol production physical location that the registrant operates

When does a Facility Operator need to notify the IRS of Changes?

A facility operator must notify the IRS for any of the following changes:

- Facility ownership change of greater than 50 percent or operator changes; or
- New facility is opened; or
- Facility ceases operation.

How should notification be made?

Notify the IRS ExSTARS Help Desk of the change by faxing the IRS TCN Coordinator, Naomi Bancroft at (701) 772-9207 or calling (701) 772-9676 ext. 234.

Changes to the facility status or other information will be published by the Excise Program Office on the IRS Web site <http://www.irs.gov/businesses/small/article/0,,id=99517,00.html>. Notification is required in order to retain approved status of the facility and 637 Registration. Failure to notify IRS of changes may lead to suspension or revocation of the approved status of the facility or 637 Registration of the facility operator and impose penalties under IRC § 6719. Changes or suspensions of approved status will be published as needed.

John H. Imhoff, Jr.,

National Director, Specialty Taxes.

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TENNESSEE VALLEY AUTHORITY

Supplemental Environmental Impact Statement for Sequoyah Nuclear Plant Units 1 and 2 License Renewals

AGENCY: Tennessee Valley Authority.

ACTION: Notice of Intent.

SUMMARY: This notice of intent is provided in accordance with the Council on Environmental Quality's regulations (40 CFR parts 1500-1508) and Tennessee Valley Authority's (TVA) procedures for implementing the National Environmental Policy Act. TVA will prepare a supplemental environmental impact statement (SEIS) to update information in the 1974 Final Environmental Statement for Sequoyah Nuclear Plant Units 1 and 2 (1974 FES) and other pertinent environmental reviews. This SEIS will address the potential environmental impacts associated with TVA's proposal to renew operating licenses for the Sequoyah Nuclear Plant (SQN) located in Hamilton County, Tennessee. These license renewals will allow the plant to continue to operate for an additional 20 years beyond the current operating

licenses, which will expire in 2020 (Unit 1) and 2021 (Unit 2). The regulations of the Nuclear Regulatory Commission (NRC) in 10 CFR Part 54 set forth the applicable license extension requirements. Continued operation of SQN Units 1 and 2, which are each capable of producing approximately 1,200 megawatts (MW) of electricity, would help supply baseload power to the TVA power service area through 2041; would support TVA's policy to reduce the carbon emissions of its generating system and take advantage of lower carbon dioxide-emitting energy sources; and would make beneficial use of existing assets at the SQN site.

TVA proposes to pursue renewal of the operating licenses for SQN Units 1 and 2 in accordance with NRC regulations. The No Action Alternative considered is a decision by TVA not to seek renewal of the operating licenses for the SQN units. Under the No Action Alternative, SQN Units 1 and 2 would cease operation in 2020 and 2021, respectively. The SEIS will include examination of a range of supply-side and demand-side management options for supplying power as an alternative to renewing SQN operating licenses. Public comment is invited concerning both the scope of alternatives and environmental issues that should be addressed as part of the SEIS.

DATES: Comments on the scope of the SEIS must be postmarked or e-mailed no later than May 10, 2010, to ensure consideration.

ADDRESSES: Written comments or e-mails on the scope of issues to be addressed in the SEIS should be sent to Amy Henry, NEPA Specialist, Tennessee Valley Authority, 400 West Summit Hill Drive, Mail Stop WT 11D, Knoxville, Tennessee 37902 or e-mailed to abhenry@tva.gov. Comments may also be submitted through the TVA Web site at <http://www.tva.gov/environment/reports/sqn-renewal/>.

FOR FURTHER INFORMATION CONTACT: Information about the SEIS may be obtained by contacting Amy Henry, NEPA Specialist, Tennessee Valley Authority, 400 West Summit Hill Drive, Mail Stop WT 11D, Knoxville, Tennessee 37902 (e-mail: abhenry@tva.gov), or by visiting the project Web site at <http://www.tva.gov/environment/reports/sqn-renewal/>. For information about operation of and license renewals for SQN, contact Gary Adkins, Nuclear Generation Development and Construction, Tennessee Valley Authority, 1101 Market Street, Mail Stop LP 5A, Chattanooga, Tennessee 37402 (e-mail: gmadkins@tva.gov).

SUPPLEMENTARY INFORMATION:

TVA Power System

TVA is an agency and instrumentality of the United States, established by an act of Congress in 1933, to foster the social and economic welfare of the people of the Tennessee Valley region and to promote the proper use and conservation of the region's natural resources. One component of this mission is the generation, transmission, and sale of reliable and affordable electric energy. TVA operates the nation's largest public power system, producing 4 percent of all electricity in the nation. TVA provides electricity to most of Tennessee and parts of Virginia, North Carolina, Georgia, Alabama, Mississippi, and Kentucky. It serves about 9 million people in this seven-State region through 155 power distributors and 56 directly served large industries and Federal facilities. The TVA Act requires the TVA power system to be self-supporting and operated on a nonprofit basis, and the TVA Act directs TVA to sell power at rates as low as feasible.

Dependable capacity on the TVA power system is about 37,000 MW of electricity. TVA generates most of this power with three nuclear plants, 11 coal-fired plants, nine combustion-turbine plants, two combined-cycle plants, 29 hydroelectric dams, a pumped-storage facility, and several small renewable generating facilities. A portion of delivered power is obtained through long-term power purchase agreements. Over the past five years, about 60 percent of TVA's annual generation was from fossil fuels, predominantly coal; 30 percent was from nuclear; and the remainder was from hydro and other renewable energy resources. TVA transmits electricity from these facilities over about 16,000 miles of transmission lines. Like other utility systems, TVA has power interchange agreements with utilities surrounding the Tennessee Valley region and purchases and sells power on an economic basis almost daily.

Sequoyah Nuclear Plant

Operation of Sequoyah Nuclear Plant (SQN) provides approximately 2,400 MW of electricity, which is typically used to supply baseload power to the TVA power service area. Baseload power, the minimum amount of power continuously needed in a power system, is usually supplied by generators with low operating costs and dependable availability, such as nuclear plants. SQN is a major component of TVA's generating assets. In fiscal year 2009, SQN met about 11 percent of TVA's

total energy need. SQN supplies about one-third of the power generated by TVA's nuclear power plants.

SQN is located in Hamilton County in southeast Tennessee on about 630 acres adjacent to the Tennessee River at Mile 484.5, near the cities of Soddy Daisy, Cleveland, and Chattanooga. The site includes two Westinghouse Electric Corporation pressurized water reactors known as SQN Units 1 and 2, with a power output capacity of approximately 1,200 MW of electricity each. The former Atomic Energy Commission (now called the Nuclear Regulatory Commission or NRC) granted TVA a provisional construction permit in May 1970. Construction at the SQN site was completed in 1980, and operating licenses were approved for Unit 1 in 1980 and Unit 2 in 1981. Unit 1 received its full power license on September 17, 1980, and began commercial operation on July 1, 1981. Unit 2 received its full power license on September 15, 1981 and began commercial operation on June 1, 1982. Both units have performed well with consistently high levels of availability and generating capacity throughout the nearly 30 years of operation.

Proposed Action and Alternatives

TVA proposes to submit applications to the NRC requesting renewal of its SQN operating licenses. Renewal of the current operating licenses would permit operation for an additional 20 years past the current 40-year operating license terms, which expire in 2020 and 2021 for Units 1 and 2, respectively. The proposed action includes provision of an additional on-site storage facility by approximately 2026 to accommodate spent fuel throughout the license renewal term. These proposed license renewals are not anticipated to require other new major construction or modifications beyond normal maintenance and operations.

The SEIS will also consider a "No Action" Alternative under which TVA would not pursue renewal of the SQN operating licenses. Under the No Action Alternative, Units 1 and 2 would cease to produce power in 2020 and 2021, respectively. The SEIS will include an evaluation of a range of supply-side and demand-side management options for supplying power as an alternative to renewing SQN operating licenses. No changes to the existing power transmission system are proposed under any of the alternatives.

No decision to seek license renewals for SQN Units 1 and 2 has been made at this time. TVA is preparing this SEIS to supplement the original 1974 FES to inform decision makers, agencies, tribal

representatives, and the public about the potential for environmental impacts associated with a decision to continue operation of SQN Units 1 and 2. The draft SEIS will be made available for public comment. In making its final decision, TVA will consider the assessment in this SEIS, including input provided by reviewing agencies, tribes, and the public.

Preliminary Identification of Environmental Issues

This SEIS will discuss the need to continue to operate SQN and will update the analyses of potential environmental, cultural, recreational, and socioeconomic impacts resulting from plant operation and maintenance of existing facilities. The impact analyses will include, but not necessarily be limited to, the potential impacts on water quality and use; vegetation; wildlife; aquatic ecology; endangered and threatened species; floodplains; wetlands; land use; recreational and managed areas; visual, archaeological, and historic resources; noise; socioeconomic impacts; environmental justice; solid and hazardous waste; geology and seismology; meteorology, air quality, and climate change; uranium fuels cycle effects and radiological impacts; nuclear plant safety and security including design-basis accidents; and severe accidents and intentional destructive acts. These and other important issues identified during the scoping process will be addressed as appropriate in the SEIS.

Additionally, TVA will review and tier from the Generic Environmental Impact Statement for License Renewal of Nuclear Plants (GEIS), NUREG-1437, in which the NRC considered the environmental effects of 20-year renewals of nuclear power plant operating licenses (results are codified in 10 CFR Part 51). The GEIS identifies 92 environmental issues and reaches generic conclusions on environmental impacts for 69 of those issues that apply to all nuclear plants or to plants with specific design or site characteristics. It is expected that the generic assessment in NRC's GEIS would be relevant to the assessment of impacts of the proposed action at SQN.

Information from NRC's GEIS that is related to the current assessment would be incorporated by reference following the procedures described in 40 CFR § 1502.21. Additional plant-specific review will be necessary for most remaining issues, which are encompassed by the above identified range of resources.

Public Participation

This SEIS is being prepared to provide the public an opportunity to comment on TVA's assessment of the potential environmental impacts of pursuing extended licenses to operate SQN Units 1 and 2. The SEIS will also serve to inform the public and the decision makers of the reasonable alternatives that would minimize adverse impacts.

The scoping process will include interagency, tribal, and public scoping.

Other federal, state, and local agencies and governmental entities will be asked to comment.

The public is invited to submit comments on the scope of this SEIS no later than the date given under the Dates section of this notice. Any comments received, including names and addresses, will become part of the administrative record and will be available for public inspection. Comments from the scoping process will be used by TVA to identify key Action Alternatives, and the significant environmental issues relating to these alternatives that should be addressed in the draft SEIS. After consideration of the comments received during this scoping period, TVA will identify the issues and alternatives to be addressed in the SEIS.

TVA will prepare a draft SEIS and will invite the review agencies and the public to submit written, verbal, e-mail, or online comments on the draft SEIS. TVA anticipates issuing the draft SEIS for public review later this year. Notice of availability of the draft SEIS will be published in the **Federal Register**, as well as announced in local news media. TVA expects to release the final SEIS in spring 2011.

Dated: April 2, 2010.

Anda A. Ray,

Environmental Executive and Senior Vice President, Environment and Technology, Tennessee Valley Authority.

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