

the entity's business or to manage the risk associated with an asset or liability owned or incurred or reasonably likely to be owned or incurred by the entity in the conduct of the entity's business;

(vi) An employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1001 *et seq.*), a governmental employee benefit plan, or a foreign person performing a similar role or function subject as such to foreign regulation—

(I) That has total assets exceeding \$5,000,000; or

(II) The investment decisions of which are made by—

(aa) An investment adviser or commodity trading advisor subject to regulation under the Investment Advisers Act of 1940 (15 U.S.C. 80b-1 *et seq.*) or this Act;

(bb) A foreign person performing a similar role or function subject as such to foreign regulation;

(cc) A financial institution; or

(dd) An insurance company described in clause (ii), or a regulated subsidiary or affiliate of such an insurance company;

(vii)(I) A governmental entity (including the United States, a State, or a foreign government) or political subdivision of a governmental entity;

(II) A multinational or supranational government entity; or

(III) An instrumentality, agency, or department of an entity described in subclause (I) or (II);

except that such term does not include an entity, instrumentality, agency, or department referred to in subclause (I) or (III) of this clause unless (aa) the entity, instrumentality, agency, or department is a person described in clause (i), (ii), or (iii) of paragraph (17)(A); (bb) the entity, instrumentality, agency, or department owns and invests on a discretionary basis \$50,000,000 or more in investments; or (cc) the agreement, contract, or transaction is offered by, and entered into with, an entity that is listed in any of subclauses (I) through (VI) of section 2(c)(2)(B)(ii);

(viii)(I) A broker or dealer subject to regulation under the Securities Exchange Act of 1934 (15 U.S.C. 78a *et seq.*) or a foreign person performing a similar role or function subject as such to foreign regulation, except that, if the broker or dealer or foreign person is a natural person or proprietorship, the broker or dealer or foreign person shall not be considered to be an eligible contract participant unless the broker or dealer or foreign person also meets the requirements of clause (v) or (xi);

(II) An associated person of a registered broker or dealer concerning the financial or securities activities of which the registered person makes and keeps records under section 15C(b) or 17(h) of the Securities Exchange Act of 1934 (15 U.S.C. 78o-5(b), 78q(h));

(III) An investment bank holding company (as defined in section 17(i) of the Securities Exchange Act of 1934 (15 U.S.C. 78q(i)));

(ix) A futures commission merchant subject to regulation under this Act or a foreign person performing a similar role or function subject as such to foreign regulation,

except that, if the futures commission merchant or foreign person is a natural person or proprietorship, the futures commission merchant or foreign person shall not be considered to be an eligible contract participant unless the futures commission merchant or foreign person also meets the requirements of clause (v) or (xi);

(x) A floor broker or floor trader subject to regulation under this Act in connection with any transaction that takes place on or through the facilities of a registered entity (other than an electronic trading facility with respect to a significant price discovery contract) or an exempt board of trade, or any affiliate thereof, on which such person regularly trades; or

(xi) An individual who has amounts invested on a discretionary basis, the aggregate of which is in excess of—

(I) \$10,000,000; or

(II) \$5,000,000 and who enters into the agreement, contract, or transaction in order to manage the risk associated with an asset owned or liability incurred, or reasonably likely to be owned or incurred, by the individual;

(B)(i) A person described in clause (i), (ii), (iv), (v), (viii), (ix), or (x) of subparagraph (A) or in subparagraph (C), acting as broker or performing an equivalent agency function on behalf of another person described in subparagraph (A) or (C); or

(ii) An investment adviser subject to regulation under the Investment Advisers Act of 1940, a commodity trading advisor subject to regulation under this Act, a foreign person performing a similar role or function subject as such to foreign regulation, or a person described in clause (i), (ii), (iv), (v), (viii), (ix), or (x) of subparagraph (A) or in subparagraph (C), in any such case acting as investment manager or fiduciary (but excluding a person acting as broker or performing an equivalent agency function) for another person described in subparagraph (A) or (C) and who is authorized by such person to commit such person to the transaction; or

(C) Any other person that the [Commodity Futures Trading] Commission determines to be eligible in light of the financial or other qualifications of the person.”

Security-Based Swap Agreement: Section 761(a)(6) of the Dodd-Frank Act:

“(78) Security-Based Swap Agreement.—

(A) In general.—For purposes of sections 9, 10, 16, 20, and 21A of this Act, and section 17 of the Securities Act of 1933 (15 U.S.C. 77q), the term ‘security-based swap agreement’ means a swap agreement as defined in section 206A of the Gramm-Leach-Bliley Act (15 U.S.C. 78c note) of which a material term is based on the price, yield, value, or volatility of any security or any group or index of securities, or any interest therein.

(B) Exclusions.—The term ‘security-based swap agreement’ does not include any security-based swap.”

By the Securities and Exchange Commission.

Dated: August 13, 2010.

Elizabeth M. Murphy,
Secretary.

By the Commodity Futures Trading Commission.

Dated: August 13, 2010.

David A. Stawick,
Secretary.

[FR Doc. 2010–20567 Filed 8–19–10; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–106750–10]

RIN 1545–BJ30

Modifications of Debt Instruments; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed rulemaking relating to the modification of debt instruments.

DATES: The public hearing, originally scheduled for Wednesday, September 8, 2010, at 10 a.m., is cancelled.

FOR FURTHER INFORMATION CONTACT: Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at Richard.A.Hurst@irs.counsel.treas.gov.

SUPPLEMENTARY INFORMATION: A notice of public hearing that appeared in the **Federal Register** on Friday, June 4, 2010 (75 FR 31736), announced that a public hearing was scheduled for September 8, 2010, at 10 a.m., in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 1001 of the Internal Revenue Code.

The public comment period for these regulations expired on Tuesday, August 3, 2010. Outlines of topics to be discussed at the hearing were due on Wednesday, August 11, 2010. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Tuesday, August 17, 2010, no one has requested to speak. Therefore, the public hearing

scheduled for September 8, 2010, is cancelled.

LaNita Van Dyke,

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

[FR Doc. 2010-20743 Filed 8-19-10; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

**40 CFR Parts 257, 261, 264, 265, 268,
271, and 302**

[EPA-HQ-RCRA-2009-0640; FRL-9191-5]

RIN-2050-AE81

Hazardous and Solid Waste Management System; Identification and Listing of Special Wastes; Disposal of Coal Combustion Residuals From Electric Utilities

AGENCY: Environmental Protection
Agency (EPA).

ACTION: Proposed rule: corrections,
extension of the comment period, and
additional public hearings.

SUMMARY: On June 21, 2010, EPA proposed to regulate the disposal of coal combustion residuals generated from the combustion of coal at electric utilities and by independent power producers. This action makes several administrative corrections in the preamble to the proposed rule, which were discovered after the proposal was published in the **Federal Register**. In addition, EPA is providing notice that additional support documents are available for public inspection in the rulemaking docket.

This action also extends the deadline for submitting written comments on the proposed rule to November 19, 2010. This extension provides an additional 60 days for the public to provide written comments. EPA received numerous requests for an extension of the comment period and this notice is the Agency's response to those persons who requested an extension of the comment period.

Also, in response to significant public interest in the proposed rule, the Agency recently announced on its Web site that it will conduct two additional public hearings on the proposed rule, one in Pittsburgh, Pennsylvania, and the other in Louisville, Kentucky, and an additional Webinar. Additional information on these announcements is included in this notice.

DATES: Comments on the proposed rule must be received on or before November 19, 2010.

ADDRESSES: Submit your comments on the proposed rule, identified by Docket ID No. EPA-HQ-RCRA-2009-0640, by one of the following methods:

- <http://www.regulations.gov>: Follow the on-line instructions for submitting comments.

- *E-mail:* Comments may be sent by electronic mail (e-mail) to rcra-docket@epa.gov, Attention Docket ID No. EPA-HQ-RCRA-2009-0640. In contrast to EPA's electronic public docket, EPA's e-mail system is not an "anonymous access" system. If you send an e-mail comment directly to the Docket without going through EPA's electronic public docket, EPA's e-mail system automatically captures your e-mail address. E-mail addresses that are automatically captured by EPA's e-mail system are included as part of the comment that is placed in the official public docket, and made available in EPA's electronic public docket.

- *Fax:* Comments may be faxed to 202-566-0272; Attention Docket ID No. EPA-HQ-RCRA-2009-0640.

- *Mail:* Send your comments to the Hazardous and Solid Waste Management System; Identification and Listing of Special Wastes; Disposal of Coal Combustion Residuals From Electric Utilities Docket, Attention Docket ID No., EPA-HQ-RCRA-2009-0640, Environmental Protection Agency, Mailcode: 28221T, 1200 Pennsylvania Ave., NW., Washington, DC 20460. Please include a total of two copies.

- *Hand Delivery:* Deliver two copies of your comments to the Hazardous and Solid Waste Management System; Identification and Listing of Special Wastes; Disposal of Coal Combustion Residuals From Electric Utilities Docket, Attention Docket ID No., EPA-HQ-RCRA-2009-0640, EPA/DC, EPA West, Room 3334, 1301 Constitution Ave., NW., Washington, DC 20460. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to Docket ID No. EPA-HQ-RCRA-2009-0640. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or e-mail. The <http://www.regulations.gov> Web site is an

"anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through <http://www.regulations.gov>, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses. For additional information about EPA's public docket, visit the EPA Docket Center homepage at <http://www.epa.gov/epahome/dockets.htm>.

Docket: All documents in the docket are listed in the www.regulations.gov index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in <http://www.regulations.gov> or in hard copy at the Hazardous and Solid Waste Management System; Identification and Listing of Special Wastes; Disposal of Coal Combustion Residuals From Electric Utilities Docket, EPA/DC, EPA West, Room 3334, 1301 Constitution Ave., NW., Washington, DC 20460. This Docket Facility is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The Docket telephone number is (202) 566-0270. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566-1744.

FOR FURTHER INFORMATION CONTACT: For questions on the June 21, 2010, proposed rule or today's notice, contact Alexander Livnat, Office of Resource Conservation and Recovery, U.S. Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Mailcode 5304P, Washington, DC 20460; telephone number: (703) 308-7251; e-mail address: livnat.alexander@epa.gov, or Steve Souders, Office of Resource Conservation and Recovery, U.S. Environmental Protection Agency, 1200