

PART 1310—RECORDS AND REPORTS OF LISTED CHEMICALS AND CERTAIN MACHINES

■ 1. The authority citation for part 1310 continues to read as follows:

Authority: 21 U.S.C. 802, 827(h), 830, 871(b), 890.

■ 2. Section 1310.02 is amended by adding a new paragraph (a)(30) to read as follows:

§ 1310.02 Substances covered.

* * * * *

(a) * * *

(30) Ergocristine and its salts 8612

* * * * *

■ 3. Section 1310.04 is amended by redesignating paragraphs (g)(1)(ii) through (g)(1)(ix) as paragraphs (g)(1)(iii) through (g)(1)(x), and adding a new paragraph (g)(1)(ii) to read as follows:

§ 1310.04 Maintenance of records.

* * * * *

(g) * * *

(1) * * *

(iii) Ergocristine and its salts

* * * * *

■ 4. Section 1310.09 is amended by adding new paragraph (l) to read as follows:

§ 1310.09 Temporary exemption from registration.

* * * * *

(l)(1) Each person required under sections 302 and 1007 of the Act (21 U.S.C. 822, 957) to obtain a registration to manufacture, distribute, import, or export regulated ergocristine and its salts, including regulated chemical mixtures pursuant to § 1310.12, is temporarily exempted from the registration requirement, provided that DEA receives a properly completed application for registration or application for exemption for a chemical mixture containing ergocristine and its salts pursuant to § 1310.13 on or before May 2, 2011. The exemption will remain in effect for each person who has made such application until the Administration has approved or denied that application. This exemption applies only to registration; all other chemical control requirements set forth in the Act and parts 1309, 1310, 1313, and 1316 of this chapter remain in full force and effect.

(2) Any person who manufactures, distributes, imports, or exports a chemical mixture containing ergocristine and its salts whose application for exemption is subsequently denied by DEA must obtain a registration with DEA. A temporary exemption from the registration requirement will also be provided for those persons whose applications for exemption are denied, provided that DEA receives a properly completed application for registration on or before 30 days following the date of official DEA notification that the application for exemption has been denied. The temporary exemption for such persons will remain in effect until DEA takes final action on their registration application.

■ 5. Section 1310.12 is amended by adding in alphabetical order an entry "Ergocristine and its salts" in the table "Table of Concentration Limits" to read as follows:

§ 1310.12 Exempt chemical mixtures.

* * * * *

(c) * * *

TABLE OF CONCENTRATION LIMITS

	DEA chemical code No.	Concentration	Special conditions
List I Chemicals			
Ergocristine and its salts	8612	Not exempt at any concentration.	Chemical mixtures containing any amount of ergocristine and its salts are not exempt.

* * * * *

Dated: March 21, 2011.

Michele M. Leonhart,

Administrator.

[FR Doc. 2011-7548 Filed 3-30-11; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9515]

RIN 1545-BH20

Guidance Under Section 1502; Amendment of Matching Rule for Certain Gains on Member Stock; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document describes correcting amends to final and temporary regulations concerning the treatment of certain intercompany gain with respect to stock owned by members of a consolidated group. These regulations provide for the redetermination of intercompany gain as excluded from gross income in certain transactions involving stock transfers between members of a consolidated group. These errors were made when the agency published final and temporary regulations (TD 9515) in the **Federal Register** on Friday, March 4, 2011 (76 FR 11956).

DATES: This correction is effective on March 31, 2011, and is applicable on March 4, 2011.

FOR FURTHER INFORMATION CONTACT: John F. Tarrant, (202) 622-7790 or Lawrence

M. Axelrod, (202) 622-7713 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9515) that are the subject of this document are under section 1502 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9515) 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 1.1502–13 is amended by revising paragraphs (c)(6)(ii)(C)(2) and (c)(6)(ii)(D)(1) to read as follows:

§ 1.1502–13 Intercompany transactions.

* * * * *

(c) * * *

(6) * * *

(ii) * * *

(C) * * *

(2) *Effect on earnings and profits and investment adjustments.* Any amount excluded from gross income under paragraph (c)(6)(ii)(C)(1) of this section shall not be taken into account as earnings and profits of any member and shall not be treated as tax-exempt income under § 1.1502–32(b)(2)(ii).

(D) *Other amounts.* (1) The Commissioner may determine that treating S's intercompany item as excluded from gross income is consistent with the purposes of this section and other applicable provisions of the Internal Revenue Code, regulations, and published guidance, if the following conditions are met, depending on whether the intercompany item is an item of income or an item of gain:

* * * * *

■ **Par. 3.** Section 1.1502–13T is amended by revising paragraph (f)(5)(ii)(F)(2) to read as follows:

§ 1.1502–13T Intercompany transactions (temporary).

* * * * *

(f) * * *

(5) * * *

(ii) * * *

(F) * * *

(2) *Prior periods.* For transactions in which old T's liquidation into B occurs before October 25, 2007, see § 1.1502–13(f)(5)(ii)(B)(1) and (f)(5)(ii)(B)(2) in effect prior to October 25, 2007, as contained in 26 CFR part 1, revised April 1, 2009.

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LaNita Van Dyke,

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

[FR Doc. 2011–7506 Filed 3–30–11; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 53**

[USCG–2009–0239]

RIN 1625–AB33

Protection for Whistleblowers in the Coast Guard

AGENCY: Coast Guard, DHS.

ACTION: Direct final rule; confirmation of effective date.

SUMMARY: On December 21, 2010, the Coast Guard published a direct final rule that notified the public of the Coast Guard's intent to amend its "Coast Guard Whistleblower Protection" regulations to conform to statutory protections for all members of the Armed Forces. We have not received an adverse comment, or notice of intent to submit an adverse comment, on this rule. Therefore, the rule will go into effect as scheduled.

DATES: The effective date of the direct final rule published December 21, 2010, (75 FR 79956), is confirmed as April 20, 2011.

ADDRESSES: The docket for this rulemaking, USCG–2009–0239, is 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. You may also find this docket on the Internet by going to <http://www.regulations.gov>, typing USCG–2009–0239 in the "Keyword" box, and then clicking "Search."

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, e-mail or call Commander Michael Cavallaro, U.S. Coast Guard Office of General Law, telephone 202–372–3777, e-mail Michael.S.Cavallaro@uscg.mil. If you have questions on viewing or submitting material to the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202–366–9826.

SUPPLEMENTARY INFORMATION: On December 21, 2010, we published a direct final rule entitled "Protection for Whistleblowers in the Coast Guard" in the **Federal Register**. (75 FR 79956). That rule broadens the whistleblower protection already afforded uniformed members of the Coast Guard by conforming Coast Guard regulations to statutory changes made to broaden

whistleblower protections for all members of the Armed Forces.

We published the rule as a direct final rule under 33 CFR 1.05–55 because we considered this rule to be noncontroversial and did not expect an adverse comment regarding this rulemaking. In the direct final rule we notified the public of our intent to make the rule effective on April 20, 2011, unless adverse comment or notice of intent to submit an adverse comment was received on or before February 22, 2011. We have not received any comments, or notice of intent to submit an adverse comment, on this rulemaking. Therefore the rule will go into effect as scheduled, on April 20, 2011.

Dated: March 25, 2011.

F.J. Kenney,

Rear Admiral, U.S. Coast Guard, Judge Advocate General.

[FR Doc. 2011–7642 Filed 3–30–11; 8:45 am]

BILLING CODE 9110–04–P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 165**

[Docket No. USCG–2010–0864]

RIN 1625–AA87

Security Zone: Passenger Vessels, Sector Southeastern New England Captain of the Port Zone

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule; change of effective period.

SUMMARY: The Coast Guard is extending the effective period for temporary fixed and moving security zones around certain passenger vessels in the Sector Southeastern New England Captain of the Port Zone through October 1, 2011. Temporary section 33 CFR 165.T01–0864, which established these temporary security zones, was set to expire on April 1, 2011. Extending the effective period for these security zones provides continued and uninterrupted protection of passengers, vessels, and the public from destruction, loss, or injury from sabotage, subversive acts, or other malicious acts of a similar nature.

DATES: Section 165.T01–0864 temporarily added at 75 FR 63717, October 18, 2010, effective from October 18, 2010, until April 1, 2011, will continue in effect through October 1, 2011.

ADDRESSES: Documents indicated in this preamble as being available in the