

Is SubA a wholly-owned subsidiary of the parent company? Yes.

Example No. 9. Parent company owns 100% of the voting shares of SubA. SubA has outstanding options exercisable into its voting shares. These options are held by a party that is not a wholly-owned subsidiary of the parent.

Is SubA a wholly-owned subsidiary of the parent company? No.

Example No. 10. Parent company owns 100% of the voting shares of SubA. SubA has outstanding options exercisable into the parent company's voting shares. These convertible securities are held by a party that is not a wholly-owned subsidiary of the parent.

Is SubA a wholly-owned subsidiary of the parent company? Yes.

Example No. 11. Parent company owns 100% of the common stock of SubA. SubA has a class of preferred stock outstanding. That preferred stock is 100% owned by a party that is not a wholly-owned subsidiary of the parent company. The common equity has full voting rights. The preferred stock is non-voting.

Is SubA a wholly-owned subsidiary of the parent company? Yes.

#### Appendix D—Regulatory Flexibility Act Certification

I, Arthur Levitt, Chairman of the Securities and Exchange Commission, hereby certify pursuant to 5 U.S.C. 605(b) that proposed amendments to Rule 3-10 of Regulation S-X and Item 310 of Regulation S-B, as well as new Rule 3-16 of Regulation S-X and new Exchange Act Rule 12h-5, if adopted, will not have a significant economic impact on a substantial number of small entities. The amendments and new rules largely codify the positions the staff has developed through Staff Accounting Bulletin No. 53, later interpretations and the registration statement review process. Since the registrants already follow these standards, the proposed amendments would not impose a significant impact. Additionally, a review of Division responses to SAB 53 exemptive requests over the last ten years indicates that only one request related to an offering that was registered on a small business form, and that company would not meet the definition of small business entity for Regulatory Flexibility Act purposes. Accordingly, the proposed amendments and new rules would not have a significant economic impact on a substantial number of small entities.

Dated: February 26, 1999.

**Arthur Levitt,**  
Chairman.

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 94

[FRL-6307-2]

RIN 2060-A117

#### Extension of Comment Period for Control of Emissions of Air Pollution From New CI Marine Engines At or Above 37 Kilowatts; Proposed Rule

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule; notice of extension of comment period.

**SUMMARY:** EPA is extending the comment period for the proposed rule for the control of emissions of air pollution from new CI marine engines at or above 37 kilowatts. The Notice of Proposed Rulemaking (NPRM) was published in the **Federal Register** on December 11, 1998 (63 FR 68507). The close of the comment period for the proposed rule was originally February 26, 1999. EPA is extending the closure of the comment period to March 15, 1999. This extension is being granted while taking into consideration the court-ordered signature date for the final rule of November 23, 1999.

**DATES:** Comments regarding all issues related to the proposed rule will be accepted until March 15, 1999.

**ADDRESSES:** Comments on this proposal should be sent to Public Docket A-97-50 at the U.S. Environmental Protection Agency, 401 M Street, S.W., Room M-1500, Washington, DC 20460. EPA requests that a copy of comments also be sent to Jean Marie Revelt, U.S. EPA, Engine Programs and Compliance Division, 2000 Traverwood Dr., Ann Arbor, MI 48105.

**FOR FURTHER INFORMATION CONTACT:** Margaret Borushko, U.S. EPA, Engine Programs and Compliance Division, (734) 214-4334; Borushko.Margaret@epa.gov.

**SUPPLEMENTARY INFORMATION:** On December 11, 1998 EPA published a proposal for an emission control program for new compression-ignition marine engines rated at or above 37 kilowatts (63 FR 68507). The comment period was scheduled to end February 26, 1999.

EPA held a public hearing on January 19, 1999, to provide opportunities for the regulated community and other interested parties to comment on issues pertaining to the proposed rule. At the hearing, several commenters requested a longer comment period. EPA has also received several written requests to

extend the comment period by 30 days to give affected parties more time to address the issues raised in the NPRM. While EPA agrees that an extension of the comment period may be beneficial, EPA is concerned with allowing the full 30 days requested, given the court ordered requirement to finalize this rulemaking by November 23, 1999. Therefore, EPA is proposing to extend the comment period to March 15, 1999.

Dated: February 25, 1999.

**Robert Perciasepe,**

Assistant Administrator for Air and Radiation.

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 136

[FRL-6307-3]

#### Guidelines Establishing Test Procedures for the Analysis of Pollutants; Measurement of Mercury in Water; Notice of Data Availability and Request for Comment

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Notice of data availability and request for comment.

**SUMMARY:** On May 26, 1998 (63 FR 28867), EPA proposed to amend the Guidelines Establishing Test Procedures for the Analysis of Pollutants under section 304(h) of the Clean Water Act by adding EPA Method 1631: Mercury in Water by Oxidation, Purge and Trap, and Cold Vapor Atomic Fluorescence. EPA Method 1631 measures mercury reliably at the low levels associated with ambient water quality criteria for mercury. The comment period on the proposal closed on July 29, 1998. EPA obtained additional effluent and environmental data after the close of the comment period and intends to consider these data in its final rulemaking concerning the use of EPA Method 1631. Therefore, EPA is making these additional data available for public review and comment.

**DATES:** Written comments on this notice must be submitted on or before April 5, 1999.

**ADDRESSES:** Written or electronic comments on this notice may be submitted. Written comments on this notice may be sent to "EPA Method 1631-Notice of Data Availability," Comment Clerk, Water Docket MC-4101, Environmental Protection Agency, 401 M Street, S.W., Washington, D.C.