

SUPPLEMENT NO. 4 TO PART 744—ENTITY LIST—Continued

Country	Entity	License requirement	License review policy	Federal Register citation
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	Majid Kakavand, Suite 33-01, Menara Keck Seng, 203 Jalan Bukit Bintang, Kuala Lumpur, Malaysia 55100.	For all items subject to the EAR. (See § 744.11 of the EAR).	Presumption of denial.	75 FR [INSERT FR PAGE NUMBER] January 13, 2010.
Singapore	Microsun Electronics Pte. Ltd, Sim Lim Tower, 10 Jalan Besar, Singapore 208787.	For all items subject to the EAR. (See § 744.11 of the EAR).	Presumption of denial.	75 FR [INSERT FR PAGE NUMBER] January 13, 2010.
*	*	*	*	*
	Opto Electronics Pte. Ltd, Suite 11-08, Sim Lim Tower, 10 Jalan Besar, Singapore 208787.	For all items subject to the EAR. (See § 744.11 of the EAR).	Presumption of denial.	75 FR [INSERT FR PAGE NUMBER] January 13, 2010.
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Dated: January 7, 2010.
Matthew S. Borman,
Deputy Assistant Secretary, for Export Administration.
 [FR Doc. 2010-455 Filed 1-12-10; 8:45 am]
BILLING CODE 3510-35-P

DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 1
 [TD 9458]
 RIN 1545-B172

Modification to Consolidated Return Regulation Permitting an Election To Treat a Liquidation of a Target, Followed by a Recontribution to a New Target, as a Cross-Chain Reorganization

AGENCY: Internal Revenue Service (IRS), Treasury.
ACTION: Correcting amendment.

SUMMARY: This document contains a correction to temporary regulations (TD 9458), which were published in the **Federal Register** on Friday, September 4, 2009, relating to modification to consolidated return regulation permitting an election to treat a liquidation of a target, followed by a retribution to a new reorganization.

DATES: The correction is effective January 13, 2010, and is applicable beginning September 4, 2009.

FOR FURTHER INFORMATION CONTACT: Guy Traynor at (202) 622-3693 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulation that is the subject to this correction is under section 1502 of the Internal Revenue Code.

Need for Correction

As published September 4, 2009 (74 FR 45757), temporary regulations (TD 9458), contains an error which may prove to be misleading and is 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 amendment.

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Paragraph (f)(5)(ii)(G) is added following paragraph (f)(5)(ii)(F)(3), to read as follows:

§ 1.1502-13T Intercompany transactions (temporary).

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- (f) * * *
- (5) * * *
- (ii) * * *

(G) *Expiration date.* Paragraphs (f)(5)(ii)(B), (B)(1), (B)(2) and (F)(1), (2),

and (3) of this section will expire on September 3, 2012.

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Guy R. Traynor,
Federal Register Liaison, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure & Administration).

[FR Doc. 2010-416 Filed 1-12-10; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 27

[Docket No. USCG-2009-0891]
 RIN 1625-AB40

Federal Civil Penalties Inflation Adjustment Act—2009 Implementation

AGENCY: Coast Guard, DHS.
ACTION: Final rule; correction.

SUMMARY: The Coast Guard is correcting a final rule that appeared in the **Federal Register** of December 23, 2009 (74 FR 68150). The document concerned the adjustment of fines and other civil monetary penalties.

DATES: Effective January 13, 2010.

FOR FURTHER INFORMATION CONTACT: Ms. Heather Young, CG-5232, Coast Guard; telephone 202-372-1022.

SUPPLEMENTARY INFORMATION: In FR Doc. E9-30493 appearing on page 68150 in the second column under **DATES**, correct “This final rule is effective 30 days after December 23, 2009” to read “This final rule is effective January 22, 2010”.