

**PART 408—SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS**

**Subpart J—[Amended]**

■ 1. The authority citation for subpart J of part 408 continues to read as follows:

**Authority:** Secs. 702(a)(5) and 809 of the Social Security Act (42 U.S.C. 902(a)(5) and 1009).

**§ 408.1070 [Corrected]**

■ 2. In § 408.1070, amend paragraph (b)(1) introductory text by removing the words “wholly or partially unfavorable” and adding in its place the words “fully or partially unfavorable”.

**Martin Sussman,**

*Senior Advisor for Regulations.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9487]

**RIN 1545-BG03**

**Build-In Gains and Losses Under Section 382(h); Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains correcting amends to IRS’ regulations providing guidance regarding the treatment of prepaid income under the built-in gain provisions of section 382(h). These errors were made when the agency published final regulations (TD 9487) in the **Federal Register** on Wednesday, June 16, 2010 (75 FR 33990).

**DATES:** This correction is effective on July 28, 2010, and is applicable on June 16, 2010.

**FOR FURTHER INFORMATION CONTACT:** Keith E. Stanley, (202) 622-7750 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9487) that are the subject of this document are under section 382 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9487) 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 1.382-2T is amended by revising the headings of paragraph (h)(4)(vii)(A) and paragraph (h)(4)(x)(j) to read as follows:

**§ 1.382-2T Definition of ownership change under section 382, as amended by the tax Reform Act of 1986 (temporary).**

\* \* \* \* \*

(h) \* \* \*

(4) \* \* \*

(vii) \* \* \*

(A) Right or obligation to issue stock.

\* \* \*

\* \* \* \* \*

(x) \* \* \*

(j) Title 11 or similar case. \* \* \*

\* \* \* \* \*

**LaNita Van Dyke,**

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

[FR Doc. 2010-18270 Filed 7-27-10; 8:45 am]

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**POSTAL REGULATORY COMMISSION**

**30 CFR Part 3020**

[Docket Nos. MC2010-21; CP2010-36 and MC2010-20]

**New Postal Products**

**AGENCY:** Postal Regulatory Commission.

**ACTION:** Final rule.

**SUMMARY:** The Commission is updating postal product lists. This action reflects the disposition of recent dockets, as set out in two Commission orders, and adoption of a publication policy. The publication policy assumes periodic updates. The updates are identified in the body of this document. The product lists, which are re-published in their entirety, include these updates.

**DATES: Effective Date:** July 28, 2010.

**Applicability Date:** April 22, 2010 (GREPS 1) and June 17, 2010 (Post Office Box Service).

**FOR FURTHER INFORMATION CONTACT:**

Stephen L. Sharfman, General Counsel,

at *stephen.sharfman@prc.gov* or 202-789-6820.

**SUPPLEMENTARY INFORMATION:** This document identifies recent updates to the product lists, which appear as 39 CFR Appendix A to Subpart A of Part 3020—Mail Classification Schedule. Publication of updated product lists in the **Federal Register** is required by the Postal Accountability and Enhancement Act (PAEA) of 2006.

**Authorization.** The Commission process for periodic publication of updates was established in Order No. 445, April 22, 2010.

**Changes.** Since publication of the product lists in the **Federal Register** on March 16, 2010 (75 FR 12445), the following additions to the competitive product list have been made:

- Reseller Expedited Package Services 1 (MC2010-21 and CP2010-36), added April 22, 2010 (Order No. 445); and

- Post Office Box Service (MC2010-20), added June 17, 2010 (Order No. 473).

**Updated product lists.** The referenced changes to the product lists are included in the product lists following the Secretary’s signature.

**List of Subjects in 39 CFR Part 3020**

Administrative practice and procedure; Postal Service.

By the Commission.

**Shoshana M. Grove,**

*Secretary.*

■ For the reasons discussed in the preamble, the Postal Regulatory Commission amends chapter III of title 39 of the Code of Federal Regulations as follows:

■ 1. The authority citation for part 3020 continues to read as follows:

**Authority:** 39 U.S.C. 503; 3622; 3631; 3642; 3682.

■ 2. Revise Appendix A to Subpart A of Part 3020—Mail Classification Schedule to read as follows:

**Appendix A to Subpart A of Part 3020—Mail Classification Schedule**

**Part A—Market Dominant Products**

1000 Market Dominant Product List

First-Class Mail

Single-Piece Letters/Postcards

Bulk Letters/Postcards

Flats

Parcels

Outbound Single-Piece First-Class Mail

International

Inbound Single-Piece First-Class Mail

International

Standard Mail (Regular and Nonprofit)

High Density and Saturation Letters

High Density and Saturation Flats/Parcels

Carrier Route