specify a compliance time in either flight cycles or in flight hours, use flight cycles.

(ii) If the inspection was done before the effective date of this AD: Submit the report within 30 days after the effective date of this AD.

(3) For operational airplanes subject to MRBR-to-supplemental-structural-inspection-document (SSID) transition requirements or to SSID requirements:

Within 5,000 flight cycles after the effective date of this AD, do the inspections and all applicable corrective actions, in accordance with paragraph 2.C of the Accomplishment Instructions of BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53–175, Revision 1, dated April 2, 2007, except that any corrosion is found during any inspection specified in “Part C” or “Part D” of paragraph 2.C of BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53–175, Revision 1, dated April 2, 2007, repair is accomplished before further flight using a method approved by the Manager, International Branch, ANM 116, Transport Airplane Directorate, FAA, or EASA (or its delegated agent).

(4) For any inspection done in accordance with paragraph (g)(2) or (g)(3) of this AD: Send reports to BAE Systems, Customer Liaison, Customer Support (Building 57), Prestwick Systems (Operations) Limited, Prestwick International Airport, Ayrshire, KA9 2RW, Scotland; fax +44 (0) 1292 675432; e-mail raengliaison@baesystems.com; at the applicable time specified in paragraph (g)(2)(i) or (g)(3)(i) of this AD. The report must include the inspection results, a description of any discrepancies found, the airplane serial number, and the number of landings and flight hours on the airplane.

Aircraft Certification Service.

CONSUMER PRODUCT SAFETY COMMISSION

16 CFR Part 1500

Correction to Internal Citation of “Extremely Flammable Solid” and “Flammable Solid”

AGENCY: Consumer Product Safety Commission.

ACTION: Final rule.
SUMMARY: The Consumer Product Safety Commission (“CPSC,” “Commission,” or “we”) is amending its regulations concerning exemptions for small packages, minor hazards, and special circumstances to correct internal citations to the definitions of “extremely flammable solid” and “flammable solid” in our regulations.

DATES: This rule is effective on August 13, 2010.

FOR FURTHER INFORMATION CONTACT: Mary A. House, Office of the General Counsel, Consumer Product Safety Commission, 4330 East West Highway, Bethesda, Maryland 20814, e-mail: mhouse@cpsc.gov.

SUPPLEMENTARY INFORMATION: The Commission’s regulations at 16 CFR 1500.83 titled “Exemptions for small packages, minor hazards, and special circumstances” cite to the definitions of “extremely flammable solid” and “flammable solid” contained in 16 CFR 1500.3(c)(6) in several subsections. The definitions of “extremely flammable solid” and “flammable solid” were originally codified at 16 CFR 1500.3(c)(6)(iii) and (iv), respectively. In 1986, the Commission amended the definitions of “extremely flammable,” “flammable,” and “combustible” hazardous substances contained in 16 CFR 1500.3(c)(6), 51 FR 28529 (Aug. 8, 1986), to align with the definitions used by other federal agencies. This 1986 amendment moved the definitions of “extremely flammable solid” and “flammable solid” to 16 CFR 1500.3(c)(6)(v) and (vi), respectively. The cross-references to these definitions contained in 16 CFR 1500.83, however, were not updated at that time. This amendment corrects this oversight by updating the references to the definitions of “extremely flammable solid” and “flammable solid” in the following subsections: 1500.83(a)(2), 1500.83(a)(3), 1500.83(a)(4), and 1500.83(a)(18).

List of Subjects in 16 CFR Part 1500


Conclusion

For the reasons discussed the Commission amends 16 CFR part 1500 to read as follows:

PART 1500—[AMENDED]

1. In § 1500.83, revise paragraphs (a)(2), (a)(3), (a)(4), and (a)(18) introductory text to read as follows:

§ 1500.83 Exemptions for small packages, minor hazards, and special circumstances.

(a) * * *

(2) Common matches, including book matches, wooden matches, and so-called “safety” matches are exempt from the labeling requirements of section 2(p)(1) of the act (repeated in §1500.3(b)(14)(i)) as they apply to the product being considered hazardous because of being an “extremely flammable solid” or “flammable solid” as defined in §1500.3(c)(6)(v) and (vi).

(3) Paper items such as newspapers, wrapping papers, toilet and cleansing tissues, and paper writing supplies are exempt from the labeling requirements of section 2(p)(1) of the act (repeated in §1500.3(b)(14)(i)) as they apply to the products being considered hazardous because of being an “extremely flammable solid” or “flammable solid” as defined in §1500.3(c)(6)(v) and (vi).

(4) Thread, string, twine, rope, cord, and similar materials are exempt from the labeling requirements of section 2(p)(1) of the act (repeated in §1500.3(b)(14)(i)) as they apply to the products being considered hazardous because of being an “extremely flammable solid” or “flammable solid” as defined in Sec. 1500.3(c)(6)(v) and (vi).

* * * * *

(18) Packages containing articles intended as single-use spot removers, and which consist of a cotton pad or other absorbent material saturated with a mixture of drycleaning solvents, are exempt from the labeling requirements of section 2(p)(1) of the act (repeated in §1500.3(b)(14)(i)) as they apply to the “flammable solid” hazard as defined in §1500.3(c)(6)(vi), provided that:

* * * * *


Todd A. Stevenson,
Secretary, United States Consumer Product Safety Commission.

BILLING CODE 6355–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9498]

RIN 1545–BJ00

Application of Section 108(i) to Partnerships and S Corporations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations relating to the application of section 108(i) of the Internal Revenue Code (Code) to partnerships and S corporations and provides rules regarding the deferral of discharge of indebtedness income and original issue discount deductions by a partnership or an S corporation with respect to reacquisitions of applicable debt instruments after December 31, 2008, and before January 1, 2011. The regulations affect partnerships and S corporations with respect to reacquisitions of applicable debt instruments and their partners and shareholders. The text of these temporary regulations also serves as the text of the proposed regulations set forth in the Notice of Proposed Rulemaking on this subject in the Proposed Rules section of this issue of the Federal Register.

DATES: Effective Date: These regulations are effective on August 13, 2010.

Applicability Date: For dates of applicability, see § 1.108(i)–0T(b).

FOR FURTHER INFORMATION CONTACT: Megan A. Stoner or Joseph R. Worst, Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 622–3070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these temporary regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507) under control number 1545–2147. The collection of information in these temporary regulations is in § 1.108(i)–2T(b)(3)(iv). Under § 1.108(i)–2T(b)(3)(iv), a partner in a partnership that makes an election under section 108(i) is required to provide certain information to the partnership so that the partnership can correctly determine the partner’s deferred section 752 amount with