

develop in the collector tank level float switch wiring. Such a short circuit may result in an ignition source in the tank vapour space.

This condition, if not corrected, could result in a wing fuel tank explosion and consequent loss of the aeroplane.

* * * * *

Compliance

(f) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Actions

(g) Within 24 months after the effective date of this AD, install fuses packed in jiffy junctions [*i.e.*, crimped wire in-line junction device], in accordance with the Accomplishment Instructions of Fokker Service Bulletin SBF28–28–049, dated June 23, 2010, including Fokker Drawing W57273, Sheet 002, Issue C, dated June 23, 2010, Fokker Drawing W58048, Sheet 1, dated April 29, 2010, and Fokker Manual Change Notification MCNM–F28–035, dated June 23, 2010.

Maintenance Program Revision

(h) Before further flight after doing the modification required in paragraph (g) of this AD: Revise the maintenance program by incorporating the CDCCL specified in paragraph 1.L.(1)(c) of Fokker Service Bulletin SBF28–28–049, dated June 23, 2010, including Fokker Drawing W57273, Sheet 002, Issue C, dated June 23, 2010, Fokker Drawing W58048, Sheet 1, dated April 29, 2010, and Fokker Manual Change Notification MCNM–F28–035, dated June 23, 2010.

No Alternative Critical Design Configuration Control Limitations (CDCCLs)

(i) After accomplishing the revision required by paragraph (h) of this AD, no alternative CDCCLs may be used unless the CDCCLs are approved as an alternative method of compliance (AMOC) in accordance with the procedures specified in paragraph (j) of this AD.

FAA AD Differences

Note 2: This AD differs from the MCAI and/or service information as follows: Although European Aviation Safety Agency (EASA) Airworthiness Directive 2010–0194, dated September 29, 2010, specifies both revising the maintenance program to include limitations, and maintaining CDCCLs, this AD only requires the revision. Requiring a revision of the maintenance program, rather than requiring maintaining CDCCLs, requires operators to record AD compliance only at the time the revision is made. Maintaining CDCCLs specified in the airworthiness limitations must be complied with in accordance with 14 CFR 91.403(c).

Other FAA AD Provisions

(j) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Branch, ANM–116, Transport Airplane

Directorate, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the International Branch, send it to *Attn:* Tom Rodriguez, Aerospace Engineer, International Branch, ANM–116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057–3356; telephone (425) 227–1137; fax (425) 227–1149. Information may be e-mailed to: *9-ANM-116-AMOC-REQUESTS@faa.gov*. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product:* For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

Related Information

(k) Refer to MCAI EASA Airworthiness Directive 2010–0194, dated September 29, 2010; and Fokker Service Bulletin SBF28–28–049, dated June 23, 2010, including Fokker Drawing W57273, Sheet 002, Issue C, dated June 23, 2010, Fokker Drawing W58048, Sheet 1, dated April 29, 2010, and Fokker Manual Change Notification MCNM–F28–035, dated June 23, 2010; for related information.

Material Incorporated by Reference

(l) You must use Fokker Service Bulletin SBF28–28–049, dated June 23, 2010, including Fokker Drawing W57273, Sheet 002, Issue C, dated June 23, 2010, Fokker Drawing W58048, Sheet 1, dated April 29, 2010, and Fokker Manual Change Notification MCNM–F28–035, dated June 23, 2010, to do the actions required by this AD, unless the AD specifies otherwise.

(1) The Director of the Federal Register approved the incorporation by reference of this service information under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) For service information identified in this AD, contact Fokker Services B.V., Technical Services Dept., P.O. Box 231, 2150 AE Nieuw-Vennep, the Netherlands; telephone +31 (0)252–627–350; fax +31 (0)252–627–211; e-mail *technicalservices.fokkerservices@stork.com*; Internet *http://www.myfokkerfleet.com*.

(3) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425–227–1221.

(4) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For

information on the availability of this material at NARA, call 202–741–6030, or go to: *http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html*.

Issued in Renton, Washington, on July 29, 2011.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2011–20168 Filed 8–11–11; 8:45 am]

BILLING CODE 4910–13–P

SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 210, 229, 230, 239, 240, 249, 270, and 274

[Release Nos. 33–9250; 34–65052; IC–29748]

Commission Rules and Forms Related to the FASB’s Accounting Standards Codification

AGENCY: Securities and Exchange Commission.

ACTION: Final rule; technical amendments.

SUMMARY: The Securities and Exchange Commission (“Commission”) is adopting technical amendments to various rules and forms under the Securities Act of 1933, the Securities Exchange Act of 1934, and the Investment Company Act of 1940. These revisions are necessary to conform those rules and forms to the FASB Accounting Standards Codification™ (“FASB Codification”).¹ The technical amendments include revision of certain rules in Regulation S–X, certain items in Regulation S–K, and various rules and forms prescribed under the Securities Act, Exchange Act and Investment Company Act.

DATES: *Effective Date:* August 12, 2011.

FOR FURTHER INFORMATION CONTACT: Jenifer Minke-Girard, Senior Associate Chief Accountant, or Annemarie Ettinger, Senior Special Counsel, at (202) 551–5300, Office of the Chief Accountant, or Angela Crane, Associate Chief Accountant, at (202) 551–3400, Division of Corporation Finance, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549.

SUPPLEMENTARY INFORMATION: We are adopting technical amendments to each of the following provisions of

¹ “FASB Accounting Standards Codification” is a registered trademark of the Financial Accounting Foundation.

Regulation S-X,² Regulation S-K,³ and the rules and forms under the Securities Act of 1933⁴ (the “Securities Act”), the Securities Exchange Act of 1934⁵ (the “Exchange Act”), and the Investment Company Act of 1940⁶ (the “Investment Company Act”):

- Rules 1-02, 4-01, 4-08, 4-10, and 10-01 of Regulation S-X.⁷
- Items 101, 201, 302, 303, 305, 402, 503, 601, and 1204 of Regulation S-K.⁸
- Securities Act Rule 175.⁹
- Securities Act Forms S-4 and 1-A.¹⁰
- Exchange Act Rules 3b-6 and 17h-1T.¹¹
- Exchange Act Forms 20-F, 40-F, 8-K, and 17-H.¹²
- Investment Company Act Rule 3a-8.¹³
- Investment Company Act Forms N-1A, N-3, N-4, and N-6.¹⁴

I. Background

Section 108 of the Sarbanes-Oxley Act of 2002¹⁵ (the “Sarbanes-Oxley Act”) amended Section 19(b) of the Securities Act¹⁶ to provide that the Commission may recognize, as generally accepted for purposes of the securities laws, any accounting principles established by a standard-setting body that meets specified criteria. On April 25, 2003, the Commission issued a policy statement concluding that the Financial Accounting Standards Board (“FASB”) and its parent organization, the Financial Accounting Foundation, satisfied the criteria for an accounting standard-setting body under the

Sarbanes-Oxley Act, and recognizing the FASB’s financial accounting and reporting standards as “generally accepted” for purposes of the Federal securities laws.¹⁷

On June 30, 2009, the FASB issued FASB Statement of Financial Accounting Standards No. 168, *The FASB Accounting Standards Codification™ and the Hierarchy of Generally Accepted Accounting Principles—a replacement of FASB Statement No. 162* (“Statement No. 168”), to establish the FASB Codification as the source of authoritative non-Commission accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with U.S. generally accepted accounting principles (“U.S. GAAP”). Statement No. 168 became effective for financial statements issued for interim and annual periods ending after September 15, 2009. The FASB Codification reorganizes existing U.S. accounting and reporting standards issued by the FASB and other related private-sector standard setters. All guidance contained in the FASB Codification carries an equal level of authority.¹⁸

The FASB Codification affects those Commission rules, regulations, releases, and staff bulletins (collectively referred to in this release as “Commission rules and staff guidance”) that refer to specific FASB standards or other private sector standard-setter literature under U.S. GAAP, because such references are now superseded by the FASB Codification. As is discussed further below, on August 18, 2009, the Commission issued interpretive guidance¹⁹ to avoid confusion on the part of issuers, auditors, investors, and other users of financial statements about the use of U.S. GAAP references in Commission rules and staff guidance.

II. Discussion

Many parts of Commission rules and staff guidance include direct references to specific standards under U.S. GAAP. For example, Regulation S-X—which, together with the Commission’s Financial Reporting Releases, sets forth the form and content of and requirements for financial statements required to be filed with the

Commission²⁰—includes references to specific standards under U.S. GAAP.²¹ In addition, some parts of Commission rules and staff guidance outside of the financial statement context include references to specific standards under U.S. GAAP, such as in Item 402 of Regulation S-K regarding disclosure of executive compensation.²²

In its August 18, 2009 interpretive release, the Commission noted that given the possible confusion between Commission rules and staff guidance, on the one hand, and the FASB’s Codification, on the other hand, effective immediately, references in Commission rules and staff guidance to specific standards under U.S. GAAP should be understood to mean the corresponding reference in the FASB Codification. In the August 18, 2009 release, the Commission stated that it intended to embark on a longer term rulemaking and updating initiative to revise comprehensively specific references to specific standards under U.S. GAAP in the Commission’s rules and staff guidance. This release is a result of that initiative with respect to the Commission’s rules and forms.²³

Most of the technical amendments in this release result from a straightforward conversion of the prior U.S. GAAP reference to the corresponding reference in the FASB Codification. For a few specific references, the specific U.S. GAAP standard referenced in the Commission rule or form was superseded by the FASB prior to the establishment of the FASB Codification. In these instances, the particular term referenced in the Commission rule or form is no longer used in U.S. GAAP, or has a meaning different than under the prior referenced standard. In these instances, these amendments either delete the prior U.S. GAAP reference without replacement where it is no longer needed, or incorporates directly into the Commission rule or form the definition that had been used in the now-superseded standard in U.S.

²⁰ See 17 CFR 210.1-01.

²¹ See, e.g., Rule 1-02(u) of Regulation S-X [17 CFR 210.1-02(u)], which defines the term “related parties” by reference to FASB Statement of Financial Accounting Standards No. 57, *Related Party Disclosures*.

²² See 17 CFR 229.402.

²³ References to U.S. GAAP in Commission staff guidance in the codification of Staff Accounting Bulletins have been updated as a result of SAB No. 114 issued on March 7, 2011, available at <http://www.sec.gov/interps/account/sab114.pdf>. In addition, the Commission is adopting a technical amendment to the heading of Part 210 of the Code of Federal Regulations to remove a reference to the Public Utility Holding Company Act of 1935, which was repealed by the Energy Policy Act of 2005. Public Law 109-58 § 1263, 119 Stat. 624, 974 (2005).

¹⁷ See Commission Statement of Policy Reaffirming the Status of the FASB as a Designated Private-Sector Standard Setter, Release No. 33-8221 (April 25, 2003) [68 FR 23333].

¹⁸ The FASB Codification is available at <http://asc.fasb.org/home>.

¹⁹ Release No. 33-9062A (Aug. 18, 2009) [74 FR 42772].

² 17 CFR 210.

³ 17 CFR 229.

⁴ 15 U.S.C. 77a *et seq.* Additionally, the Commission has authorized the staff to issue technical amendments to Industry Guides 3 and 7 to conform the guides to the FASB Codification. The Industry Guides serve as expressions of the policies and practices of the Division of Corporation Finance. They are of assistance to issuers, their counsel, and others preparing registration statements and reports, as well as to the Commission’s staff. The Industry Guides are not rules, regulations, or statements of the Commission. The Commission has neither approved nor disapproved these interpretations. See Release No. 33-6384 (Mar. 16, 1982) [47 FR 11476].

⁵ 15 U.S.C. 78a *et seq.*

⁶ 15 U.S.C. 80a-1 *et seq.*

⁷ 17 CFR 210.1-02, 210.4-01, 210.4-08, 210.4-10, and 210.10-01.

⁸ 17 CFR 229.101, 229.201, 229.302, 229.303, 229.305, 229.402, 229.601, and 229.1204.

⁹ 17 CFR 230.175.

¹⁰ 17 CFR 239.25 and 239.90.

¹¹ 17 CFR 240.3b-6 and 240.17h-1T.

¹² 17 CFR 249.220f, 249.240f, 249.308, and 249.328T.

¹³ 17 CFR 270.3a-8.

¹⁴ 17 CFR 239.15A and 274.11A; 17 CFR 239.17a and 274.11b; 17 CFR 239.17b and 274.11c; and 17 CFR 239.17c and 274.11d.

¹⁵ 15 U.S.C. 7201 *et seq.*

¹⁶ 15 U.S.C. 77s(b).

GAAP, as appropriate. All of the changes are technical in nature and none of the changes are intended to represent a substantive change in the underlying rules or forms.

III. Certain Findings

Under the Administrative Procedure Act, a notice of proposed rulemaking is not required when the agency, for good cause, finds that notice and public comment are impracticable, unnecessary, or contrary to the public interest.²⁴ These amendments are technical changes to eliminate obsolete terminology and revise reporting and disclosure requirements as necessary to achieve consistency between the Commission's compliance requirements and the FASB Codification. Because no one is likely to want to comment on such non-substantive, technical amendments, the Commission finds that it is unnecessary to publish notice of these amendments.²⁵

The Administrative Procedure Act also requires publication of a rule at least 30 days before its effective date unless the agency finds otherwise for good cause.²⁶ Because the amendments are non-substantive, and no affected parties would need time to learn of the changes and modify their practices, the Commission finds there is good cause for the amendments to take effect on August 12, 2011.

IV. Consideration of Competitive Effects of Amendments

Section 23(a)(2) of the Exchange Act requires the Commission, in adopting rules under the Exchange Act, to consider the competitive effects of such rules, if any, and to refrain from adopting a rule that would impose a burden on competition not necessary or appropriate in furtherance of the purposes of the Exchange Act.²⁷ Because these amendments merely make technical changes to update references to applicable paragraphs, subtopics, or topics in the FASB Codification, we do not anticipate any

competitive advantages or disadvantages will be created.

V. Statutory Basis and Text of Amendments

We are adopting these technical amendments pursuant to Sections 6, 7, 10, and 19 of the Securities Act,²⁸ Sections 3, 10, 12, 13, 14, 15, 17, and 23 of the Exchange Act,²⁹ and Sections 8, 20(a), 24, 30, and 38 of the Investment Company Act.³⁰

List of Subjects

17 CFR Part 210

Accountants, Accounting, Reporting and recordkeeping requirements, Securities.

17 CFR Parts 229, 239, and 249

Reporting and recordkeeping requirements, Securities.

17 CFR Part 230

Advertising, Reporting and recordkeeping requirements, Securities.

17 CFR Part 240

Brokers, Reporting and recordkeeping requirements, Securities.

17 CFR Parts 270 and 274

Investment companies, Reporting and recordkeeping requirements, Securities.

Text of Amendments

For the reasons set out in the preamble, Title 17, Chapter II, of the Code of Federal Regulations is amended as follows:

PART 210—FORM AND CONTENT OF AND REQUIREMENTS FOR FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, INVESTMENT COMPANY ACT OF 1940, INVESTMENT ADVISERS ACT OF 1940, AND ENERGY POLICY AND CONSERVATION ACT OF 1975

- 1. The authority citation for Part 210 continues to read as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 77z-2, 77z-3, 77aa(25), 77aa(26), 77nn(25), 77nn(26), 78c, 78j-1, 78l, 78m, 78n, 78o(d), 78q, 78u-5, 78w, 78ll, 78mm, 80a-8, 80a-20, 80a-29, 80a-30, 80a-31, 80a-37(a), 80b-3, 80b-11, 7202, and 7262, unless otherwise noted.

- 2. The part heading is revised to read as shown above.

²⁸ 15 U.S.C. 77f, 77g, 77j, and 77s(a).

²⁹ 15 U.S.C. 78c, 78j, 78l, 78m, 78n, 78o, 78q, and 78w.

³⁰ 15 U.S.C. 80a-8, 80a-20, 80a-24, 80a-29, and 80a-37.

§ 210.1-02 [Amended]

- 3. In § 210.1-02 amend paragraph (u) by removing “the Glossary to Statement of Financial Accounting Standards No. 57, ‘Related Party Disclosures’” and adding in its place “the FASB ASC Master Glossary”.

§ 210.4-01 [Amended]

- 4. In § 210.4-01:
 - a. Amend paragraph (a)(3)(i) introductory text by removing “Statement of Financial Accounting Standards No. 123 (revised 2004), Share-Based Payment (‘Statement No. 123R’)” and adding in its place “FASB ASC Topic 718, *Compensation—Stock Compensation*” and by removing “Statement No. 123R” and adding in its place “FASB ASC Topic 718”.
 - b. Amend paragraph (a)(3)(ii) by removing “both Statement No. 123R and Statement of Financial Accounting Standards No. 123, Accounting for Stock-Based Compensation (October 1995),” and adding in its place “FASB ASC Topic 718 and prior authoritative guidance”.

§ 210.4-08 [Amended]

- 5. In § 210.4-08:
 - a. Amend paragraph (h)(3) by removing “Statement of Financial Accounting Standards 109, Accounting for Income Taxes” and adding in its place “FASB ASC Topic 740, *Income Taxes*”.
 - b. Amend Instruction 1(i) to the *Instructions to Paragraph (n)* by removing “Financial Accounting Standards Board (‘FASB’), Statement of Financial Accounting Standards No. 119, ‘Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments,’ (‘FAS 119’) paragraphs 5-7, (October 1994)” and adding in its place “FASB ASC Master Glossary”.
 - c. Amend Instruction 2 to the *Instructions to Paragraph (n)* by removing “has the same meaning as defined by generally accepted accounting principles (see, e.g., FAS 119, paragraph 9a (October 1994))” and adding in its place “means dealing and other trading activities measured at fair value with gains and losses recognized in earnings”.
 - d. Amend Instruction 3 of the *Instructions to Paragraph (n)* by removing “(see, e.g., FASB, Statement of Financial Accounting Standards No. 80, ‘Accounting for Futures Contracts,’ paragraph 9, (August 1984))”.

§ 210.4-10 [Amended]

- 6. In § 210.4-10 amend paragraph (b) by removing “Statement of Financial

²⁴ 5 U.S.C. 553(b).

²⁵ For similar reasons, the amendments do not require analysis under the Regulatory Flexibility Act or analysis of major rule status under the Small Business Regulatory Enforcement Fairness Act. See 5 U.S.C. 601(2) (for purposes of Regulatory Flexibility Act analysis, the term “rule” means any rule for which the agency publishes a general notice of proposed rulemaking); and 5 U.S.C. 804(3)(C) (for purposes of Congressional review of agency rulemaking, the term “rule” does not include any rule of agency organization, procedure or practice that does not substantially affect the rights or obligations of non-agency parties).

²⁶ See 5 U.S.C. 553(d)(3).

²⁷ 15 U.S.C. 78w(a)(2).

Accounting Standards No. 19, as amended” and adding in its place “FASB ASC Topic 932, *Extractive Activities—Oil and Gas*”.

§ 210.10–01 [Amended]

■ 7. In § 210.10–01:

■ a. Amend paragraph (a)(7) by removing “Statement of Financial Accounting Standards No. 7, ‘Accounting and Reporting by Development Stage Enterprises’” and adding in its place “FASB ASC Topic 915, *Development Stage Entities*,”.

■ b. Amend paragraph (b)(5) by removing “disposed of any significant segment of its business (as defined in paragraph 13 of Accounting Principles Board Opinion No. 30)” and adding in its place “reported a discontinued operation (as required by FASB ASC Subtopic 205–20, *Presentation of Financial Statements—Discontinued Operations*)”.

PART 229—STANDARD INSTRUCTIONS FOR FILING FORMS UNDER SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934 AND ENERGY POLICY AND CONSERVATION ACT OF 1975—REGULATION S–K

■ 8. The authority citation for Part 229 continues to read in part as follows:

Authority: 15 U.S.C. 77e, 77f, 77g, 77h, 77j, 77k, 77s, 77z–2, 77z–3, 77aa(25), 77aa(26), 77ddd, 77eee, 77ggg, 77hhh, 77iii, 77jjj, 77nnn, 77sss, 78c, 78i, 78j, 78l, 78m, 78n, 78n–1, 78o, 78u–5, 78w, 78ll, 78mm, 80a–8, 80a–9, 80a–20, 80a–29, 80a–30, 80a–31(c), 80a–37, 80a–38(a), 80a–39, 80b–11, and 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

* * * * *

§ 229.101 [Amended]

■ 9. In § 229.101 amend Instruction 2 of the *Instructions to Item 101* by removing “SFAS No. 131” and adding in its place “FASB ASC Topic 280, *Segment Reporting*,”.

§ 229.201 [Amended]

■ 10. In § 229.201 amend Instruction 1 of the *Instructions to Paragraph (d)* by removing “Statement of Financial Accounting Standards No. 123, Accounting for Stock-Based Compensation, or any successor standard” and adding in its place “FASB ASC Topic 718, *Compensation—Stock Compensation*, and FASB ASC Subtopic 505–50, *Equity—Equity-Based Payments to Non-Employees*”.

§ 229.302 [Amended]

■ 11. In § 229.302:

■ a. Amend paragraph (b) by removing “paragraphs 9–34 of Statement of

Financial Accounting Standards (‘SFAS’) No. 69, ‘Disclosures about Oil and Gas Producing Activities.’ If such oil and gas producing activities are regarded as significant under one or more of the tests set forth in paragraph 8 of SFAS No. 69.” and adding in its place “FASB ASC Topic 932, *Extractive Activities—Oil and Gas*, if such oil and gas producing activities are regarded as significant under one or more of the tests set forth in FASB ASC Subtopic 932–235, *Extractive Activities—Oil and Gas—Notes to Financial Statements*, for ‘Significant Activities.’”.

■ b. Amend Instruction 1 of the *Instructions to paragraph (b)* by removing “SFAS No. 69” each time it appears and adding in its place “FASB ASC Subtopic 932–235”.

§ 229.303 [Amended]

■ 12. In § 229.303:

■ a. Amend paragraph (a)(4)(ii)(A) by removing “paragraph 3 of FASB Interpretation No. 45, Guarantor’s Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others (November 2002) (‘FIN 45’), as may be modified or supplemented, and that is not excluded from the initial recognition and measurement provisions of FIN 45 pursuant to paragraphs 6 or 7 of that Interpretation” and adding in its place “FASB ASC paragraph 460–10–15–4 (Guarantees Topic), as may be modified or supplemented, and that is not excluded from the initial recognition and measurement provisions of FASB ASC paragraphs 460–10–15–7, 460–10–25–1, and 460–10–30–1”.

■ b. Amend paragraph (a)(4)(ii)(C) by removing “FASB Statement of Financial Accounting Standards No. 133, Accounting for Derivative Instruments and Hedging Activities (June 1998), pursuant to paragraph 11(a) of that Statement” and adding in its place “FASB ASC Topic 815, *Derivatives and Hedging*, pursuant to FASB ASC subparagraph 815–10–15–74(a)”.

■ c. Amend paragraph (a)(4)(ii)(D) by removing “as referenced in FASB Interpretation No. 46, Consolidation of Variable Interest Entities (January 2003)” and adding in its place “as defined in the FASB ASC Master Glossary”.

■ d. Amend paragraph (a)(5)(ii)(A) by removing “FASB Statement of Financial Accounting Standards No. 47 Disclosure of Long-Term Obligations (March 1981)” and adding in its place “FASB ASC paragraph 470–10–50–1 (Debt Topic)”.

■ e. Amend paragraph (a)(5)(ii)(B) by removing “FASB Statement of Financial

Accounting Standards No. 13 Accounting for Leases (November 1976)” and adding in its place “FASB ASC Topic 840, *Leases*”.

■ f. Amend paragraph (a)(5)(ii)(C) by removing “FASB Statement of Financial Accounting Standards No. 13 Accounting for Leases (November 1976)” and adding in its place “FASB ASC Topic 840”.

■ g. Amend Instruction 8 of the *Instructions to paragraph 303(a)* by removing “Statement of Financial Accounting Standards No. 89, ‘Financial Reporting and Changing Prices’” and adding in its place “FASB ASC Topic 255, *Changing Prices*,”.

■ h. Amend Instruction 9 of the *Instructions to paragraph 303(a)* by removing “SFAS No. 89, ‘Financial Reporting and Changing Prices,’” and adding in its place “FASB ASC Topic 255”.

§ 229.305 [Amended]

■ 13. In § 229.305:

■ a. Amend Instruction 1.C. of the *Instructions to paragraph 305(a)* by removing “FASB, Statement of Financial Accounting Standards No. 52, ‘Foreign Currency Translation’, (‘FAS 52’) paragraph 20 (December 1981)” and adding in its place “FASB ASC Master Glossary”.

■ b. Amend Instruction 2.B.vi. of the *Instructions to paragraph 305(a)* by removing “FAS 52 paragraph 20 (December 1981)” and adding in its place “FASB ASC paragraph 830–20–35–3 (Foreign Currency Matters Topic)”.

■ c. Amend Instruction 2.E. of the *Instructions to paragraph 305(a)* by removing “(see, e.g., FAS 52 Appendix E for a definition of currency swap)”.

■ d. Amend Instruction 3.B. of the *Instructions to paragraph 305(a)* by removing “FASB, Statement of Financial Accounting Standards No. 5, ‘Accounting for Contingencies,’ (‘FAS 5’) paragraph 3 (March 1975)” and adding in its place “FASB ASC Master Glossary”.

■ e. Amend Instruction 3.C. of the *Instructions to paragraph 305(a)* by removing “generally AICPA, Statement of Position 94–6, ‘Disclosure of Certain Significant Risks and Uncertainties,’ (‘SOP 94–6’) at paragraph 7 (December 30, 1994)” and adding in its place “FASB ASC Master Glossary”.

■ f. Amend Instruction 3.E. of the *Instructions to paragraph 305(a)* by removing “FAS 52” and adding in its place “FASB ASC Topic 830, *Foreign Currency Matters*”.

■ g. Amend Instruction 4.B. of the *Instructions to paragraph 305(a)* by removing “FAS 5, paragraph 3 (March

1975)” and adding in its place “FASB ASC Master Glossary”.

■ h. Amend Instruction 4.C. of the *Instructions to paragraph 305(a)* by removing “generally SOP 94–6, at paragraph 7 (December 30, 1994)” and adding in its place “FASB ASC Master Glossary”.

■ i. Amend Instruction 4.D. of the *Instructions to paragraph 305(a)* by removing “FAS 52” and adding in its place “FASB ASC Topic 830, *Foreign Currency Matters*”.

■ j. Amend Instruction 3.A. of the *General Instructions to paragraphs 305(a) and 305(b)* by removing “FASB, Statement of Financial Accounting Standards No. 119, ‘Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments,’ (‘FAS 119’) paragraphs 5–7 (October 1994)” and adding in its place “FASB ASC Master Glossary”.

■ k. Amend Instruction 3.B. of the *General Instructions to paragraphs 305(a) and 305(b)* by removing “FASB, Statement of Financial Accounting Standards No. 107, ‘Disclosures about Fair Value of Financial Instruments,’ (‘FAS 107’) paragraphs 3 and 8 (December 1991)” and adding in its place “FASB ASC paragraph 825–10–50–8 (Financial Instruments Topic)”.

■ l. Amend Instruction 3.C.ii. of the *General Instructions to paragraphs 305(a) and 305(b)* by removing “FAS 107, paragraph 8 (December 1991)” and adding in its place “FASB ASC paragraph 825–10–50–8”.

■ m. Amend Instruction 5.C. of the *General Instructions to paragraphs 305(a) and 305(b)* by removing “FASB Interpretation No. 39, ‘Offsetting of Amounts Related to Certain Contracts’ (March 1992)” and adding in its place “FASB ASC Subtopic 210–20, *Balance Sheet—Offsetting*”.

■ n. Amend Instruction 5.E. of the *General Instructions to paragraphs 305(a) and 305(b)* by removing “generally SOP 94–6, at paragraph 7 (December 30, 1994)” and adding in its place “FASB ASC Master Glossary”.

■ o. Amend Instruction 5.F. of the *General Instructions to paragraphs 305(a) and 305(b)* by removing “FAS 5, paragraph 3 (March 1975)” and adding in its place “FASB ASC Master Glossary”.

■ p. Amend Instruction 7 of the *General Instructions to paragraphs 305(a) and 305(b)* by removing “has the same meaning as defined by generally accepted accounting principles (see, e.g., FAS 119, paragraph 9a (October 1994))” and adding in its place “means dealing and other trading activities measured at fair value with gains and losses recognized in earnings”, and by

removing “(see, e.g., FASB, Statement of Financial Accounting Standards No. 80, ‘Accounting for Futures Contracts,’ paragraph 9, (August 1984))”.

§ 229.402 [Amended]

■ 14. In § 229.402:

■ a. Amend paragraph (a)(6)(iii) by removing “Financial Accounting Standards Board Statement of Financial Accounting Standards No. 123 (revised 2004), Share-Based Payment, as modified or supplemented (‘FAS 123R’)” and adding in its place “FASB ASC Topic 718, *Compensation—Stock Compensation*”.

■ b. Amend paragraphs (a)(6)(iv), (c)(2)(ix)(C), (d)(2)(viii), (e)(1)(iii), (k)(2)(vii)(C), (m)(5)(iv), (n)(2)(ix)(C), and (r)(2)(vii)(C) by removing “FAS 123R” each time it appears and adding in its place “FASB ASC Topic 718”.

■ c. Amend the *Instruction to Item 402(k)(2)(iii) and (iv)* by removing “FAS 123R” and adding in its place “FASB ASC Topic 718”.

■ d. Amend paragraph (m)(5)(iii) by removing “Financial Accounting Standards Board Statement of Financial Accounting Standards No. 123 (revised 2004), Share-Based Payment, as modified or supplemented (‘FAS 123R’)” and adding in its place “FASB ASC Topic 718”.

§ 229.503 [Amended]

■ 15. In § 229.503 amend paragraph 1.(C) of the *Instructions to paragraph 503(d)* by removing “SFAS 71” and adding in its place “FASB ASC Topic 980, *Regulated Operations*,”.

§ 229.601 [Amended]

■ 16. In § 229.601 amend paragraph (b)(11) by removing “on both primary and fully diluted basis” and by removing “even though the amounts of per share earnings on the fully diluted bases are not required to be presented in the income statement under the provisions of Accounting Principles Board Opinion No. 15. That Opinion provides that any reduction of less than 3% need not be considered as dilution (see footnote to paragraph 14 of the Opinion) and that a computation on the fully diluted basis which results in improvement of earnings per share not be taken into account (see paragraph 40 of the Opinion)” and adding in its place “on both a basic and diluted basis”.

§ 229.1204 [Amended]

■ 17. In § 229.1204:

■ a. Amend *Instruction 4 to Item 1204* by removing “SFAS 69” and adding in its place “FASB ASC paragraph 932–235–50–24 (Extractive Activities—Oil and Gas Topic)”.

■ b. Amend *Instruction 5 to Item 1204* by removing “SFAS 69” and adding in its place “FASB ASC Topic 932, *Extractive Activities—Oil and Gas*”.

PART 230—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1933

■ 18. The authority citation for Part 230 continues to read in part as follows:

Authority: 15 U.S.C. 77b, 77c, 77d, 77f, 77g, 77h, 77j, 77r, 77s, 77z-3, 77sss, 78c, 78d, 78j, 78l, 78m, 78n, 78o, 78t, 78w, 78ll(d), 78mm, 80a–8, 80a–24, 80a–28, 80a–29, 80a–30, and 80a–37, unless otherwise noted.

* * * * *

§ 230.175 [Amended]

■ 19. In § 230.175 amend paragraph (b)(2)(ii) by removing “paragraphs 30–34 of Statement of Financial Accounting Standards No. 69” and adding in its place “FASB ASC paragraphs 932–235–50–29 through 932–235–50–36 (Extractive Activities—Oil and Gas Topic)”.

PART 239—FORMS PRESCRIBED UNDER THE SECURITIES ACT OF 1933

■ 20. The authority citation for Part 239 continues to read, in part, as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 77z-2, 77z-3, 77sss, 78c, 78l, 78m, 78n, 78o(d), 78u-5, 78w(a), 78ll, 78mm, 80a-2(a), 80a-3, 80a-8, 80a-9, 80a-10, 80a-13, 80a-24, 80a-26, 80a-29, 80a-30, and 80a-37, unless otherwise noted.

* * * * *

■ 21. In Form S-4 (referenced in § 239.25):

Note: The text of Form S-4 does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend paragraph (b)(3) of Item 10 by removing “where one or more business combinations accounted for by the pooling of interest method of accounting have been consummated” and adding in its place “where a combination under common control has been consummated”.

■ b. Amend paragraph (c)(1)(iii) of Item 12 by removing “consummation of one or more business combinations accounted for by the pooling of interest method of accounting” and adding in its place “combination under common control”.

■ 22. In Form 1-A (referenced in § 239.90):

Note: The text of Form 1-A does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend the INSTRUCTION to the Cover Page for Offering Circular Model A by removing “Statement of Financial

Accounting Standards No. 7 (June 1, 1975).” and adding in its place “the FASB ASC Master Glossary for a ‘development stage entity.’”.

■ b. Amend paragraph (4)(c)(ii) to Part F/S by removing “pooling of interests” and adding in its place “combination under common control”.

PART 240—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1934

■ 23. The authority citation for Part 240 continues to read in part as follows:

Authority: 15 U.S.C. 77c, 77d, 77g, 77j, 77s, 77z-2, 77z-3, 77eee, 77ggg, 77nnn, 77sss, 77ttt, 78c, 78d, 78e, 78f, 78g, 78i, 78j, 78j-1, 78k, 78k-1, 78l, 78m, 78n, 78n-1, 78o, 78o-4, 78p, 78q, 78s, 78u-5, 78w, 78x, 78ll, 78mm, 80a-20, 80a-23, 80a-29, 80a-37, 80b-3, 80b-4, 80b-11, and 7201 *et seq.*; 18 U.S.C. 1350; 12 U.S.C. 5221(e)(3); and 7 U.S.C. 2(c)(2)(E), unless otherwise noted.

* * * * *

§ 240.3b-6 [Amended]

■ 24. In § 240.3b-6 amend paragraph (b)(2)(ii) by removing “paragraphs 30-34 of Statement of Financial Accounting Standards No. 69” and adding in its place “FASB ASC paragraphs 932-235-50-29 through 932-235-50-36 (Extractive Activities—Oil and Gas Topic)”.

§ 240.17h-1T [Amended]

■ 25. In § 240.17h-1T amend paragraph (a)(1)(vii) by removing the parenthetical phrase “(as those terms are used in Statement of Financial Accounting Standards No. 105)” and removing “(as that term is used in Statement of Financial Accounting Standards No. 105)” and adding in its place “(defined as the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract)”.

PART 249—FORMS, SECURITIES EXCHANGE ACT OF 1934

■ 26. The authority citation for Part 249 continues to read, in part, as follows:

Authority: 15 U.S.C. 78a *et seq.* and 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

* * * * *

■ 27. In Form 20-F (referenced in § 249.220f):

Note: The text of Form 20-F does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend paragraph (a) of Item 5.E.2 by removing “paragraph 3 of FASB Interpretation No. 45, *Guarantor’s Accounting and Disclosure Requirements for Guarantees, Including*

Indirect Guarantees of Indebtedness of Others (November 2002) (‘FIN 45’), as may be modified or supplemented, excluding the types of guarantee contracts described in paragraphs 6 and 7 of FIN 45” and adding in its place “FASB ASC paragraph 460-10-15-4 (Guarantees Topic), as may be modified or supplemented, excluding the types of guarantee contracts described in FASB ASC paragraphs 460-10-15-7, 460-10-25-1, and 460-10-30-1”.

■ b. Amend paragraph (d) of Item 5.E.2 by removing “referenced in FASB Interpretation No. 46, *Consolidation of Variable Interest Entities* (January 2003)” and adding in its place “defined in the FASB ASC Master Glossary”.

■ c. Amend Instruction 1.C. of the *Instructions to Item 11(a)* by removing “FASB, *Statement of Financial Accounting Standards No. 52, ‘Foreign Currency Translation,’* (‘FAS 52’) paragraph 20 (December 1981)” and adding in its place “FASB ASC Master Glossary”.

■ d. Amend Instruction 2.B.vi. of the *Instructions to Item 11(a)* by removing “FAS 52 paragraph 20 (December 1981)” and adding in its place “FASB ASC paragraph 830-20-35-3 (*Foreign Currency Matters Topic*)”.

■ e. Amend Instruction 2.E. of the *Instructions to Item 11(a)* by removing “(see, e.g., FAS 52 Appendix E for a definition of currency swap)”.

■ f. Amend Instruction 3.B. of the *Instructions to Item 11(a)* by removing “FASB, *Statement of Financial Accounting Standards No. 5, ‘Accounting for Contingencies,’* (‘FAS 5’) paragraph 3 (March 1975)” and adding in its place “FASB ASC Master Glossary”.

■ g. Amend Instruction 3.C. of the *Instructions to Item 11(a)* by removing “generally AICPA, *Statement of Position 946, ‘Disclosure of Certain Significant Risks and Uncertainties,’* (‘SOP 94-6’) at paragraph 7 (December 30, 1994)” and adding in its place “FASB ASC Master Glossary”.

■ h. Amend Instruction 3.E. of the *Instructions to Item 11(a)* by removing “FAS 52” and adding in its place “FASB ASC Topic 830, *Foreign Currency Matters*”.

■ i. Amend Instruction 4.B. of the *Instructions to Item 11(a)* by removing “FAS 5, paragraph 3 (March 1975)” and adding in its place “FASB ASC Master Glossary”.

■ j. Amend Instruction 4.C. of the *Instructions to Item 11(a)* by removing “generally SOP 94-6, at paragraph 7 (December 30, 1994)” and adding in its place “FASB ASC Master Glossary”.

■ k. Amend Instruction 4.D. of the *Instructions to Item 11(a)* by removing

“FAS 52” and adding in its place “FASB ASC Topic 830, *Foreign Currency Matters*”.

■ l. Amend Instruction 3.A. of the *General Instructions to Items 11(a) and 11(b)* by removing “FASB, *Statement of Financial Accounting Standards No. 119, ‘Disclosure about Derivative Financial Instruments,’* (‘FAS 119’) paragraphs 5-7 (October 1994)” and adding in its place “FASB ASC Master Glossary”.

■ m. Amend Instruction 3.B. of the *General Instructions to Items 11(a) and 11(b)* by removing “FASB, *Statement of Financial Accounting Standards No. 107, ‘Disclosures about Fair Value of Financial Instruments,’* (‘FAS 107’) paragraphs 3 and 8 (December 1991)” and adding in its place “FASB ASC paragraph 825-10-50-8 (*Financial Instruments Topic*)”.

■ n. Amend Instruction 3.C.ii. of the *General Instructions to Items 11(a) and 11(b)* by removing “FAS 107, paragraph 8 (December 1991)” and adding in its place “FASB ASC paragraph 825-10-50-8”.

■ o. Amend Instruction 5.C. of the *General Instructions to Items 11(a) and 11(b)* by removing “FASB Interpretation No. 39, *‘Offsetting of Amounts Related to Certain Contracts’* (March 1992)” and adding in its place “FASB ASC Subtopic 210-20, *Balance Sheet—Offsetting*”.

■ p. Amend Instruction 5.E. of the *General Instructions to Items 11(a) and 11(b)* by removing “generally SOP 946, at paragraph 7 (December 30, 1994)” and adding in its place “FASB ASC Master Glossary”.

■ q. Amend Instruction 5.F. of the *General Instructions to Items 11(a) and 11(b)* by removing “FAS 5, paragraph 3 (March 1975)” and adding in its place “FASB ASC Master Glossary”.

■ r. Amend Instruction 7 of the *General Instructions to Items 11(a) and 11(b)* by removing “has the same meaning as defined by generally accepted accounting principles (see, e.g., FAS 119, paragraph 9a (October 1994))” and adding in its place “means dealing and other trading activities measured at fair value with gains and losses recognized in earnings” and by removing “(see, e.g., FASB, *Statement of Financial Accounting Standards No. 80, ‘Accounting for Futures Contracts,’* paragraph 9, (August 1984))”.

■ s. Amend Instruction 3 of the *Instructions to Item 17* by removing “SFAS No. 131” the first time it appears and adding in its place “FASB ASC Topic 280, *Segment Reporting*” and by removing “SFAS No. 131” the second time it appears and adding in its place “FASB ASC Topic 280”.

■ t. Amend paragraph 2 of the *Instruction to Item 18* by removing “FASB Statement of Accounting Standards No. 69, ‘Disclosures about Oil and Gas Producing Activities,’” and adding in its place “FASB ASC Topic 932, *Extractive Activities—Oil and Gas*.”

■ 28. In Form 40–F (referenced in § 249.240f):

Note: The text of Form 40–F does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend paragraph (11)(ii)(A) in General Instruction B by removing “paragraph 3 of FASB Interpretation No. 45, *Guarantor’s Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others* (November 2002) (‘FIN 45’), as may be modified or supplemented, excluding the types of guarantee contracts described in paragraphs 6 and 7 of FIN 45” and adding in its place “FASB ASC paragraph 460–10–15–4 (Guarantees Topic), as may be modified or supplemented, excluding the types of guarantee contracts described in FASB ASC paragraphs 460–10–15–7, 460–10–25–1, and 460–10–30–1”.

■ b. Amend paragraph (11)(ii)(D) in General Instruction B by removing “referenced in FASB Interpretation No. 46, *Consolidation of Variable Interest Entities* (January 2003)” and adding in its place “defined in the FASB ASC Master Glossary”.

■ 29. In Form 8–K (referenced in § 249.308):

Note: The text of Form 8–K does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend paragraph (e) of Item 2.03 by removing “Accounting Research Bulletin No. 43, Chapter 3A, *Working Capital*” and adding in its place “FASB ASC paragraph 210–10–45–3 (Balance Sheet Topic)”.

■ b. Amend paragraph (c) of Item 2.04 by removing “FASB Statement of Financial Accounting Standards No. 5 *Accounting for Contingencies* (SFAS No. 5)” and adding in its place “FASB ASC Section 450–20–25, *Contingencies—Loss Contingencies—Recognition*.”

■ c. Amend Instruction 4 of Item 2.04 by removing “SFAS No. 5” and adding in its place “FASB ASC Section 450–20–25”.

■ d. Amend the first paragraph of Item 2.05 by removing “paragraph 8 of FASB Statement of Financial Accounting Standards No. 146 *Accounting for Costs Associated with Exit or Disposal Activities* (SFAS No. 146)” and adding

in its place “FASB ASC paragraph 420–10–25–4 (Exit or Disposal Cost Obligations Topic)”.

■ e. Amend paragraph (a) of Item 4.02 by removing “Accounting Principles Board Opinion No. 20” and adding in its place “FASB ASC Topic 250, *Accounting Changes and Error Corrections*”.

■ 30. In Form 17–H (referenced in § 249.328T) amend Item II.K. of Part II by removing “as defined in Statement of Financial Accounting Standards No. 105”.

Note: The text of Form 17–H does not, and this amendment will not, appear in the Code of Federal Regulations.

PART 270—RULES AND REGULATIONS, INVESTMENT COMPANY ACT OF 1940

■ 31. The authority citation for Part 270 continues to read in part as follows:

Authority: 15 U.S.C. 80a–1 *et seq.*, 80a–34(d), 80a–37, and 80a–39, unless otherwise noted.

* * * * *

§ 270.3a–8 [Amended]

■ 32. Amend paragraph (b)(9) of § 270.3a–8 by removing “expenses as defined in FASB Statement of Financial Accounting Standards No. 2, *Accounting for Research and Development Costs*” and adding in its place “costs as defined in FASB ASC Topic 730, *Research and Development*”.

PART 274—FORMS PRESCRIBED UNDER THE INVESTMENT COMPANY ACT OF 1940

■ 33. The authority citation for Part 274 continues to read, in part, as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78o(d), 80a–8, 80a–24, 80a–26, and 80a–29, unless otherwise noted.

* * * * *

■ 34. In Form N–1A (referenced in §§ 239.15A and 274.11A):

Note: The text of Form N–1A does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend Instruction 3(c)(ii) of the Instructions to Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

■ b. Amend Instruction 2(a)(ii) of the Instructions to paragraph (d)(1) of Item 27 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20,

Income Statement—Extraordinary and Unusual Items”.

■ 35. In Form N–3 (referenced in §§ 239.17a and 274.11b) amend Instruction 15(a) of the *General Instructions* to paragraph (a) of Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

Note: The text of Form N–3 does not, and this amendment will not, appear in the Code of Federal Regulations.

■ 36. In Form N–4 (referenced in §§ 239.17b and 274.11c) amend Instruction 17.(b) of the *General Instructions* to paragraph (a) of Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

Note: The text of Form N–4 does not, and this amendment will not, appear in the Code of Federal Regulations.

■ 37. In Form N–6 (referenced in §§ 239.17c and 274.11d) amend Instruction 4(c) of the *Instructions* to Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

Note: The text of Form N–6 does not, and this amendment will not, appear in the Code of Federal Regulations.

Dated: August 8, 2011.

By the Commission.

Elizabeth M. Murphy,
Secretary.

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BILLING CODE 8011–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG–2011–0762]

Drawbridge Operation Regulations; Hackensack River, Jersey City, NJ

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Hack Freight Bridge, mile 3.1, across the Hackensack River, at Jersey City, New Jersey. The