

Columbia, MS, Columbia-Marion County, RNAV (GPS) RWY 23, Amdt 1  
 Jackson, MS, Jackson-Medgar Wiley Evers International, Takeoff Minimums and Obstacle DP, Amdt 2  
 Raymond, MS, John Bell Williams, RNAV (GPS) RWY 30, Amdt 3A  
 Akron, NY, Akron, RNAV (GPS) RWY 7, Amdt 2  
 Akron, NY, Akron, RNAV (GPS) RWY 25, Amdt 2  
 Lebanon, OH, Warren County/John Lane Field, RNAV (GPS) RWY 1, Amdt 2  
 Lebanon, OH, Warren County/John Lane Field, RNAV (GPS) RWY 19, Amdt 3  
 Bellefonte, PA, Bellefonte, RNAV (GPS) RWY 7, Orig  
 Bellefonte, PA, Bellefonte, RNAV (GPS) RWY 25, Orig  
 Bellefonte, PA, Bellefonte, Takeoff Minimums and Obstacle DP, Amdt 1  
 Bellefonte, PA, Bellefonte, VOR-A, Amdt 2  
 Allendale, SC, Allendale County, GPS RWY 17, Orig-C, CANCELED  
 Allendale, SC, Allendale County, GPS RWY 35, Amdt 1B, CANCELED  
 Allendale, SC, Allendale County, RNAV (GPS) RWY 17, Orig  
 Allendale, SC, Allendale County, RNAV (GPS) RWY 35, Orig  
 Allendale, SC, Allendale County, Takeoff Minimums and Obstacle DP, Amdt 1  
 Sioux Falls, SD, Joe Foss Field, ILS OR LOC RWY 3, Amdt 27E  
 Sioux Falls, SD, Joe Foss Field, RNAV (GPS) RWY 3, Amdt 1A  
 Sioux Falls, SD, Joe Foss Field, RNAV (GPS) RWY 15, Orig-E  
 Sioux Falls, SD, Joe Foss Field, RNAV (GPS) RWY 21, Amdt 1A  
 Sioux Falls, SD, Joe Foss Field, RNAV (GPS) RWY 33, Orig-D

Fort Worth, TX, Bourland Field, RNAV (GPS) RWY 35, Amdt 1  
 Fort Worth, TX, Bourland Field, Takeoff Minimums and Obstacle DP, Amdt 1  
 San Antonio, TX, San Antonio Intl, RNAV (RNP) Z RWY 12R, Orig-A  
 Wallops Island, VA, Wallops Flight Facility, RNAV (GPS) RWY 4, Amdt 1  
 Wallops Island, VA, Wallops Flight Facility, RNAV (GPS) RWY 10, Amdt 1  
 Wallops Island, VA, Wallops Flight Facility, RNAV (GPS) RWY 17, Amdt 1  
 Wallops Island, VA, Wallops Flight Facility, RNAV (GPS) RWY 22, Amdt 1  
 Wallops Island, VA, Wallops Flight Facility, RNAV (GPS) RWY 28, Amdt 1  
 Wallops Island, VA, Wallops Flight Facility, RNAV (GPS) RWY 35, Orig  
 Wallops Island, VA, Wallops Flight Facility, VOR/DME OR TACAN RWY 10, Amdt 6  
 Wallops Island, VA, Wallops Flight Facility, VOR OR TACAN RWY 17, Amdt 7  
 Amery, WI, Amery Muni, RNAV (GPS) RWY 18, Amdt 1  
 Amery, WI, Amery Muni, RNAV (GPS) RWY 36, Amdt 1  
 Burlington, WI, Burlington Muni, RNAV (GPS) RWY 11, Orig  
 Burlington, WI, Burlington Muni, RNAV (GPS) RWY 29, Amdt 1  
 Burlington, WI, Burlington Muni, Takeoff Minimums and Obstacle DP, Amdt 3  
 Burlington, WI, Burlington Muni, VOR-A, Amdt 2

*Effective 17 OCTOBER 2013*

Maryville, MO, Northwest Missouri Rgnl, Takeoff Minimums and Obstacle DP, Amdt 4

[FR Doc. 2013-21282 Filed 9-4-13; 8:45 am]

**BILLING CODE 4910-13-P**

## FEDERAL TRADE COMMISSION

### 16 CFR Part 305

RIN 3084-AB03

### Energy Labeling Rule

**AGENCY:** Federal Trade Commission.

**ACTION:** Final rule; correction.

**SUMMARY:** The Federal Trade Commission published a final rule on July 23, 2013 revising its Energy Labeling Rule. This document makes a technical correction to the Sample Label 3 in Appendix L of the Rule.

**DATES:** Effective November 15, 2013.

**FOR FURTHER INFORMATION CONTACT:** Hampton Newsome, Attorney, Federal Trade Commission, 600 Pennsylvania Avenue NW., Washington, DC 20580, (202) 326-2889.

**SUPPLEMENTARY INFORMATION:** In FR Doc. 2013-17553, appearing on page 43974 in the **Federal Register** of Tuesday, July 23, 2013, the following correction is made:

#### Appendix L to Part 305—[Corrected]

■ On page 46994, Sample Label 3 is corrected to read as follows:

**BILLING CODE 6750-01-P**

U.S. Government Federal law prohibits removal of this label before consumer purchase.

# ENERGYGUIDE

Dishwasher Capacity: Standard XYZ Corporation Models G39, X88, Z33

**Estimated Yearly Energy Cost**  
(when used with an electric water heater)

**\$20**

\$21 \$41

Cost Range of Similar Models

The estimated yearly energy cost of this model was not available at the time the range was published.

**165 kWh**  
Estimated Yearly Electricity Use

**\$12**  
Estimated Yearly Energy Cost  
(when used with a natural gas water heater)

Your cost will depend on your utility rates and use.

- Cost range based only on standard capacity models.
- Estimated energy cost based on four wash loads a week and a national average electricity cost of 12 cents per kWh and natural gas cost of \$1.09 per therm.
- For more information, visit [www.ftc.gov/energy](http://www.ftc.gov/energy).

Sample Label 3 - Dishwasher

By direction of the Commission.

**Donald S. Clark**

*Secretary.*

[FR Doc. 2013-21601 Filed 9-4-13; 8:45 am]

BILLING CODE 6750-01-C

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 1

#### General Enforcement Regulations

##### *CFR Correction*

■ In Title 21 of the Code of Federal Regulations, Parts 1 to 199, revised as of April 1, 2013, on page 7, in § 1.20, the introductory text is corrected to read as follows:

##### **§ 1.20 Presence of mandatory label information.**

Except as otherwise provided by section 900(13) of the Family Smoking Prevention and Tobacco Control Act (21 U.S.C. 387(13)) defining “package,” the term *package* means any container or wrapping in which any food, drug, device, or cosmetic is enclosed for use in the delivery or display of such commodities to retail purchasers, but does not include:

\* \* \* \* \*

BILLING CODE 1505-01-D

[FR Doc. 2013-21740 Filed 9-4-13; 8:45 am]

BILLING CODE 1505-01-D

## DEPARTMENT OF TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9635]

RIN 1545-BK89

#### **Debt That Is a Position in Personal Property That Is Part of a Straddle**

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations relating to the application of the straddle rules to a debt instrument. The temporary regulations clarify that a taxpayer's obligation under a debt instrument can be a position in personal property that is part of a straddle. The temporary regulations primarily affect taxpayers that issue debt instruments that provide for one or more payments that reference

the value of personal property or a position in personal property. The text of these temporary regulations also serves as the text of the proposed regulations (REG-111753-12) set forth in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on September 5, 2013.

*Applicability Dates:* For date of applicability, see § 1.1092(d)-1T(e).

**FOR FURTHER INFORMATION CONTACT:** Mary Brewer, (202) 622-4695 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

#### **Background and Explanation of Provisions**

##### *1. Summary of Prior Notice of Proposed Rule Making*

This document contains amendments to 26 CFR part 1. On January 18, 2001, a notice of proposed rulemaking (REG-105801-00; RIN 1545-AX92) (the 2001 NPRM) was published in the **Federal Register** (66 FR 4746). The 2001 NPRM addresses the definition of personal property for purposes of section 263(g) of the Internal Revenue Code (Code), the types of expenses subject to capitalization, and the operation of the capitalization rules. Another portion of the 2001 NPRM (proposed regulation § 1.1092(d)-1(d)) would clarify the circumstances under which an issuer's position under a debt instrument is treated as a position in personal property that is part of a straddle.

No public hearing was requested or held. Written and electronic comments responding to the 2001 NPRM were received, and the only commenter that substantively addressed proposed § 1.1092(d)-1(d) urged its adoption. This Treasury Decision adopts proposed § 1.1092(d)-1(d) (REG-105801-00) in the form proposed. As so adopted, this provision is designated as § 1.1092(d)-1T(d). This Treasury Decision also adopts the 2001 NPRM's proposed amendment to the effective/applicability dates (proposed § 1.1092(d)-1(e)). As so adopted, this effective/applicability date is designated as § 1.1092(d)-1T(e)(2). The amendments are discussed in section 2 of this preamble. The remainder of the 2001 NPRM remains proposed.

##### *2. Overview of the Temporary Regulations*

The temporary regulations provide guidance under section 1092 regarding when an issuer's obligation under a debt instrument may be a position in actively traded personal property and, therefore, may be part of a straddle.

#### **Definition of Personal Property for Purposes of Section 1092**

Section 1092(d)(1) defines “personal property” to mean “personal property of a type that is actively traded.” A debt or obligation generally is not property of the debtor or obligor. Nevertheless, if a debt instrument provides for payments that are (or are reasonably expected to be) linked to the value of personal property as so defined, then the obligor on the instrument has a position in the personal property referenced by the debt instrument.

Section 1092(d)(7) provides that if a debt instrument is denominated in a nonfunctional currency, the obligor's position under the debt obligation is a position in the nonfunctional currency. Some maintain that section 1092(d)(7) evidences an intent by Congress to limit the circumstances in which an obligor's interest in a debt instrument may be a position in a straddle, and that such treatment is proper only with respect to debt obligations denominated in nonfunctional currency. The IRS and the Treasury Department do not believe that section 1092(d)(7) describes the only circumstance in which an obligor's interest in a debt instrument may be treated as part of a straddle. The statute and the legislative history do not contain any indication that Congress intended to limit section 1092 in this manner; rather, the legislative history characterizes section 1092(d)(7) as a clarification of prior law:

The Senate amendment clarifies that an obligor's interest in a foreign currency denominated obligation is a “position” for purposes of the loss deferral rule. The rationale for this treatment is that a foreign currency borrowing is economically similar to a short position in the foreign currency.

H.R. Rep. No. 99-841, pt. 2, at 670 (1986) (Conf. Rep.); 1986-3 (Vol. 4) CB 670. Moreover, it is clear that an economic exposure associated with an obligation that is not a debt instrument (such as a written option or the obligation created by a short sale) may be a straddle position. Similarly, a debt instrument may be a position in personal property, and accordingly subject to the straddle rules, if the obligation is linked to personal property. Therefore, § 1.1092(d)-1T(d) of the temporary regulations expressly provides that an obligation under a debt instrument may be a position in personal property that is part of a straddle.

#### **Dates of Applicability of the Regulations**

The temporary regulations adopt the effective/applicability date set forth in the 2001 NPRM by providing that