

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

(2) For airplanes subject to MRBR requirements: Accomplishing the inspections and all applicable corrective actions specified in paragraph 1.D.(3) of BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53-175, Revision 1, dated April 2, 2007, terminates the revisions to the SSI portion of the airplane inspection schedule incorporated in accordance with paragraph (g)(1) of this AD, provided that if 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).

(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 if 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 must be accomplished using a method approved by the Manager, International Branch, ANM 116, Transport Airplane Directorate, FAA, or EASA (or its delegated agent). Do all applicable corrective actions before further flight, except that replacements of all the wing links that are not within the specified tolerance must be done before the airplane reaches its MRBR airframe life limit.

**Note 1:** For the purposes of this AD, a detailed inspection is: "An intensive examination of a specific item, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally supplemented with a direct source of good lighting at an intensity deemed appropriate. Inspection aids such as mirror, magnifying lenses, etc., may be necessary. Surface cleaning and elaborate procedures may be required."

(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 37), BAE Systems (Operations) Limited, Prestwick International Airport, Ayrshire, KA9 2RW, Scotland; fax +44 (0) 1292 675432; e-mail [raengliason@baesystems.com](mailto:raengliason@baesystems.com); at the applicable time specified in paragraph (g)(4)(i) or (g)(4)(ii) 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.

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

(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.

(5) For airplanes that are non-operational as of the effective date of this AD and that are subject to MRBR-to-SSID transition requirements or to SSID requirements: Before returning any airplane to service, 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 if 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 must be accomplished using a method approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA, or EASA (or its delegated agent).

(6) Actions accomplished before the effective date of this AD in accordance with BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53-175, dated December 21, 2006, are considered acceptable for compliance with the corresponding action specified in this AD.

#### FAA AD Differences

**Note 2:** This AD differs from the MCAI and/or service information as follows: The MCAI does not specify a corrective action if corrosion is found during accomplishment of the actions specified in "Part C" and "Part D" of paragraph 2.C. of BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53-175, Revision 1, dated April 2, 2007. This AD requires that if any corrosion is found, a repair must be done in accordance with a method approved by the FAA or EASA (or its delegated agent).

#### Other FAA AD Provisions

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

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Branch, ANM-116, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Todd Thompson, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-1175; fax (425) 227-1149. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards 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.

(3) *Reporting Requirements:* For any reporting requirement in this AD, under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*), the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120-0056.

#### Related Information

(i) Refer to MCAI EASA Airworthiness Directive 2008-0003, dated January 8, 2008; and BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53-175, Revision 1, dated April 2, 2007; for related information.

#### Material Incorporated by Reference

(j) You must use BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53-175, Revision 1, dated April 2, 2007, as applicable, 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 BAE Systems (Operations) Limited, Customer Information Department, Prestwick International Airport, Ayrshire, KA9 2RW, Scotland, United Kingdom; telephone +44 1292 675207; fax +44 1292 675704; e-mail [RApublications@baesystems.com](mailto:RApublications@baesystems.com); Internet <http://www.baesystems.com/Businesses/RegionalAircraft/index.htm>.

(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](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

Issued in Renton, Washington, on July 28, 2010.

**Ali Bahrami,**

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2010-19340 Filed 8-12-10; 8:45 am]

**BILLING CODE 4910-13-P**

## 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](mailto: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**

Consumer protection, Hazardous materials, Hazardous substances, Imports, Infants and children, Labeling, Law enforcement, Toys.

**Conclusion**

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

**PART 1500—[AMENDED]**

■ 1. The authority citation for part 1500 continues to read as follows:

**Authority:** 15 U.S.C. 1261–1277.

■ 2. 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)) insofar 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)) insofar 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)) insofar 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)) insofar as they apply to the "flammable solid" hazard as defined in § 1500.3(c)(6)(vi), provided that:

\* \* \* \* \*

Dated: August 10, 2010.

**Todd A. Stevenson,**

*Secretary, United States Consumer Product Safety Commission.*

[FR Doc. 2010–20063 Filed 8–12–10; 8:45 am]

**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