

commerce that is a swap in an agricultural commodity may be transacted on a swap execution facility, designated contract market, or otherwise in accordance with all provisions of the Act, including any Commission rule, regulation, or order thereunder, applicable to any other swap eligible to be transacted on a swap execution facility, designated contract market, or otherwise.

Issued in Washington, DC, on August 4, 2011, by the Commission.

**David A. Stawick,**  
*Secretary of the Commission.*

### Appendices to Agricultural Swaps— Commission Voting Summary and Statements of Commissioners

**Note:** The following appendices will not appear in the Code of Federal Regulations

#### Appendix 1—Commission Voting Summary

On this matter, Chairman Gensler and Commissioners Dunn, Sommers, Chilton and O'Malia voted in the affirmative; no Commissioner voted in the negative.

#### Appendix 2—Statement of Chairman Gary Gensler

I support the final rulemaking to authorize agricultural swap transactions and subject them to the same rules applicable to all other swaps transactions. The Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) prohibits such transactions if the Commodity Futures Trading Commission (CFTC) does not specifically authorize them. The public comments the CFTC received overwhelmingly supported treating agricultural swaps the same as other swaps brought under regulation by the Dodd-Frank Act. Agricultural producers, processors, merchants and handlers will benefit from the ability to use agricultural swaps to hedge their risk and from the transparency of the Dodd-Frank Act.

[FR Doc. 2011-20337 Filed 8-9-11; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9475]

RIN 1545-BF83

#### Corporate Reorganizations; Distributions Under Sections 368(a)(1)(D) and 354(b)(1)(B); Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document describes a correction to final regulations (TD 9475) that were published on Friday, December 18, 2009 (74 FR 67053). The regulations provide guidance regarding the qualification of certain transactions as reorganizations described in section 368(a)(1)(D) where no stock and/or securities of the acquiring corporation is issued and distributed in the transaction. This document also contains final regulations under section 358 that provide guidance regarding the determination of the basis of stock or securities in a reorganization described in section 368(a)(1)(D) where no stock and/or securities of the acquiring corporation is issued and distributed in the transaction. This document also contains final regulations under section 1502 that govern reorganizations described in section 368(a)(1)(D) involving members of a consolidated group.

**DATES:** This correction is effective on August 10, 2011 and is applicable on December 18, 2009.

**FOR FURTHER INFORMATION CONTACT:** Bruce A. Decker, (202) 622-7790 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9475) that are the subject of this document are under sections 358, 368 and 1502 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9475) contain an error that may prove to be misleading and is 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 amendment:

#### 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 1.1502-13 is amended by adding paragraph (l)(6) to read as follows:

##### § 1.1502-13 Intercompany transactions.

\* \* \* \* \*

(l) \* \* \*

(6) *Effective/applicability date.* (i) *In general.* Paragraph (f)(7)(i) *Example 4.*

applies to transactions occurring on or after December 18, 2009.

(ii) [Reserved]

\* \* \* \* \*

**LaNita Van Dyke,**

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

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2011-0740]

#### Drawbridge Operation Regulations; Pequonnock River, Bridgeport, CT, Maintenance

**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 Metro North (Peck) Bridge across the Pequonnock River, mile 0.3, at Bridgeport, Connecticut. The deviation allows the bridge to remain in the closed position to facilitate miter rail repair.

**DATES:** This deviation is effective from August 22, 2011 through November 30, 2011.

**ADDRESSES:** Documents mentioned in this preamble as being available in the docket are part of docket USCG-2011-0740 and are available online at <http://www.regulations.gov>, inserting USCG-2011-0740 in the "Keyword" and then clicking "Search." They are also available for inspection or copying at the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or e-mail Ms. Judy Leung-Yee, Project Officer, First Coast Guard District, telephone (212) 668-7165, e-mail [judy.k.leung-ye@uscg.mil](mailto:judy.k.leung-ye@uscg.mil). If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

**SUPPLEMENTARY INFORMATION:** The Metro North (Peck) Bridge, across the