

**PART 922—NATIONAL MARINE
SANCTUARY PROGRAM
REGULATIONS**

1. The authority citation for Part 922 continues to read as follows:

Authority: 16 U.S.C. 1431 et seq.

2. In § 922.92, revise the section heading to read as follows:

§ 922.92 Prohibited or otherwise regulated activities—Sanctuary-wide.

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3. In § 922.93, revise paragraph (a) to read as follows:

§ 922.93 Permit procedures and criteria.

(a) A person may conduct an activity prohibited by § 922.92(a)(1) through (a)(10) and § 922.94 if conducted in accordance within the scope, purpose, manner, terms and conditions of a permit issued under this section and § 922.48.

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4. Add § 922.94 to Subpart I to read as follows:

§ 922.94 Prohibited or otherwise regulated activities—Research area.

In addition to the prohibitions set out in § 922.92, which apply throughout the Sanctuary, the following activities are prohibited and thus unlawful for any person to conduct or cause to be conducted within the research area described in Appendix A to this subpart. The exceptions described in § 922.92(a) and (b) also apply to the prohibitions in this section:

(a)(1)(i) Injuring, catching, harvesting, or collecting, or attempting to injure, catch, harvest, or collect, any marine organism, or any part thereof, living or dead.

(ii) There shall be a rebuttable presumption that any marine organism or part thereof referenced in this paragraph found in the possession of a person within the research area has been collected from the research area.

(2) Using any fishing gear or means for fishing, or possessing, or carrying any fishing gear or means for fishing unless such gear or means is stowed and not available for immediate use while on board a vessel transiting through the research area without interruption or for valid law enforcement purposes.

(3) Diving.

(4) Stopping a vessel in the research area.

(b) [Reserved]

5. Add Appendix A to Subpart I to read as follows:

**Appendix A to Subpart I of Part 922—
Gray's Reef National Marine Sanctuary
Research Area Boundary Coordinates**

[Coordinates listed in this Appendix are unprojected (Geographic) and based on the North American Datum of 1983.]

The research area boundary is defined by the coordinates provided in Table 1 and the following textual description. The research area boundary extends from Point 1, the southwest corner of the sanctuary, to Point 2 along a straight line following the western boundary of the Sanctuary. It then extends along a straight line from Point 2 to Point 3, which is on the eastern boundary of GRNMS. The boundary then follows the eastern boundary line of the sanctuary southward until it intersects the line of the southern boundary of GRNMS at Point 4, the southeastern corner of the sanctuary. The last straight line is defined by connecting Point 4 and Point 5, along the southern boundary of the GRNMS.

**TABLE 1—COORDINATES FOR THE
RESEARCH AREA**

Point ID	Latitude (north)	Longitude (west)
1	31.36250 N	–80.92111 W
2	31.38444 N	–80.92111 W
3	31.38444 N	–80.82806 W
4	31.36250 N	–80.82806 W
5	31.36250 N	–80.92111 W

[FR Doc. 2010–22567 Filed 9–10–10; 11:15 am]

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**COMMODITY FUTURES TRADING
COMMISSION**

17 CFR Part 4

RIN 3038–AC46

Commodity Pool Operations: Relief From Compliance With Certain Disclosure, Reporting and Recordkeeping Requirements for Registered CPOs of Commodity Pools Listed for Trading on a National Securities Exchange; CPO Registration Exemption for Certain Independent Directors or Trustees of These Commodity Pools; Correction

AGENCY: Commodity Futures Trading Commission.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document corrects a missing e-mail address in a proposed rule published in the **Federal Register** of September 9, 2010, regarding relief from certain disclosure, reporting and recordkeeping requirements that Commission staff previously has issued on a case-by-case basis to commodity pool operators (CPOs).

FOR FURTHER INFORMATION CONTACT:

David A. Stawick, 202–418–5071.

Correction

In proposed rule FR Doc. 2010–22395, beginning on page 54794 in the issue of September 9, 2010, make the following correction. In the **ADDRESSES** section, add the e-mail address *etfcpoexemptcomment@cftc.gov* in the place of “[email address TBD]”.

Dated: September 9, 2010.

David A. Stawick,

Secretary of the Commission.

[FR Doc. 2010–22906 Filed 9–13–10; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–142800–09]

RIN 1545–BI96

Guidance Regarding Deferred Discharge of Indebtedness Income of Corporations and Deferred Original Issue Discount Deductions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains a correction to a notice of proposed rulemaking by cross-reference to temporary regulations (REG–142800–09) that was published in the **Federal Register** on Friday, August 13, 2010 (75 FR 49428) primarily affecting C corporations regarding the acceleration of deferred discharge of indebtedness (COD) income (deferred COD income) and deferred original issue discount (OID) deductions (deferred OID deductions) under section 108(i)(5)(D), and the calculation of earnings and profits as a result of an election under section 108(i). In addition, these regulations provide rules applicable to all taxpayers regarding deferred OID deductions under section 108(i) as a result of a reacquisition of an applicable debt instrument by an issuer or related party.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Robert M. Rhyne, (202) 622–7790 and Ruben B. Ranat, (202) 622–7530 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: