

standards. 5 U.S.C. 601(6); 15 U.S.C. 632.

The DEA examined the registration, security (including storage), labeling and packaging, quota, inventory, recordkeeping and reporting, ordering, prescribing, importing, exporting, and disposal requirements for the 366,351 small entities estimated to be affected by the rule. The DEA estimates that only the physical security requirements will have material economic impact and such impacts will be limited to manufacturers, exporters, and distributors. Many manufacturers and exporters are likely to have sufficient space in their existing vaults to accommodate HCPs. However, the DEA understands that some manufacturers, exporters, and distributors will need to build new vaults or expand existing vaults to store HCPs in compliance with schedule II controlled substance physical security requirements. Due to the uniqueness of each business, the DEA made assumptions based on research and institutional knowledge of its registrant community to quantify the costs associated with physical security requirements for manufacturers, exporters and distributors.

The DEA estimates there will be significant economic impact on 1 (2.0%) of the affected 50 small business manufacturers, and 54 (7.9%) of the affected 683 small business distributors. The DEA estimates no significant impact on the remaining affected 4 small business exporters, 50,774 small business pharmacies, or 314,840 small business practitioners/mid-level practitioners/hospitals/clinics.

In summary, 55 of the 366,351 (0.015%) affected small entities are estimated to experience significant impact, (i.e., incur costs greater than 1% of annual revenue) as a result of this rule being finalized. The percentage of small entities with significant economic impact is below the 30% threshold for all registrant business activities. The DEA's assessment of economic impact by size category indicates that the rule to reschedule HCPs as schedule II controlled substances will not have a significant economic impact on a substantial number of small entities.

#### *Unfunded Mandates Reform Act of 1995*

On the basis of information contained in the "Regulatory Flexibility Act" section above, the DEA has determined and certifies pursuant to the Unfunded Mandates Reform Act (UMRA) of 1995 (2 U.S.C. 1501 *et seq.*), that this action would not result in any Federal mandate that may result "in the expenditure by State, local, and tribal governments, in the aggregate, or by the

private sector, of \$100,000,000 or more (adjusted for inflation) in any one year \* \* \*." Therefore, neither a Small Government agency Plan nor any other action is required under provisions of the UMRA of 1995.

#### *Paperwork Reduction Act of 1995*

This action does not impose a new collection of information requirement under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3521). This action would not impose recordkeeping or reporting requirements on State or local governments, individuals, businesses, or organizations. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

#### *Congressional Review Act*

This rule is not a major rule as defined by section 804 of the Small Business Regulatory Enforcement Fairness Act of 1996 (Congressional Review Act (CRA)). This rule will not result in: an annual effect on the economy of \$100,000,000 or more; a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign based companies in domestic and export markets. However, pursuant to the CRA, the DEA has submitted a copy of this final rule to both Houses of Congress and to the Comptroller General.

#### **List of Subjects in 21 CFR Part 1308**

Administrative practice and procedure, Drug traffic control, Reporting and recordkeeping requirements.

For the reasons set out above, 21 CFR part 1308 is amended as follows:

#### **PART 1308—SCHEDULES CONTROLLED SUBSTANCES**

■ 1. The authority citation for 21 CFR part 1308 continues to read as follows:

**Authority:** 21 U.S.C. 811, 812, 871(b) unless otherwise noted.

##### **§ 1308.13 [Amended]**

■ 2. Amend § 1308.13 by removing paragraphs (e)(1)(iii) and (iv) and redesignating paragraphs (e)(1)(v) through (viii) as (e)(1)(iii) through (vi), respectively.

Dated: August 15, 2014.

**Michele M. Leonhart,**  
*Administrator.*

[FR Doc. 2014–19922 Filed 8–21–14; 8:45 am]

**BILLING CODE 4410–09–P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

[TD 9676]

**RIN 1545–BJ59**

#### **Allocation and Apportionment of Interest Expense; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9676) that were published in the **Federal Register** on Wednesday, July 16, 2014 (79 FR 41424) providing guidance concerning the allocation and apportionment of interest expense by corporations owning a 10 percent or greater interest in a partnership, as well as the allocation and apportionment of interest expense using the fair market value method. These regulations also update the interest allocation regulations to conform to the statutory changes made by section 216 of the legislation commonly referred to as the Education Jobs and Medicaid Assistance Act (EJMAA), enacted on August 10, 2010, affecting the affiliation of certain foreign corporations for purposes of section 864(e). These regulations affect taxpayers that allocate and apportion interest expense.

**DATES:** This correction is effective on August 22, 2014, and is applicable July 16, 2014.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey L. Parry at (202) 317–6936 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

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

The final regulations that are the subject of this document are under section 864(e) of the Internal Revenue Code.

##### **Need for Correction**

As published, final regulations (TD 9676) contain errors that may prove to be misleading and are 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 amendments:

**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 1.861–9 is amended by revising the third to the last sentence of paragraph (h)(4)(iii)(A) to read as follows:

**§ 1.861–9 Allocation and apportionment of interest expense.**

(h) \* \* \*

(4) \* \* \*

(iii) \* \* \*

(A) \* \* \* The value of these assets has been determined using generally accepted valuation techniques, as required by § 1.861–9T(h)(1)(ii). \* \* \*

**Martin V. Franks,**

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

[FR Doc. 2014–19873 Filed 8–21–14; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 100**

[Docket No. USCG–2014–0580]

RIN 1625–AA08

**Eighth Coast Guard District Annual Marine Events; Wheeling Vintage Raceboat Regatta; Ohio River Mile 90.2 to 90.8; Wheeling, WV**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce a special local regulation for the Wheeling Vintage Raceboat Regatta on the Ohio River, from mile 90.2 to 90.8, extending the entire width of the river. This zone will be in effect on August 30–31, 2014 from 9:00 a.m. until 6:00 p.m. This regulated area is necessary to protect vessels participating in the event and event spectators from the hazards associated with a boat race on the

waterway. During the enforcement period, entry into, transiting, or anchoring in the safety zone is prohibited to all vessels not registered with the sponsor as participants or official patrol vessels, unless specifically authorized by the Captain of the Port (COTP) Pittsburgh or a designated representative.

**DATES:** The regulations in 33 CFR 100.801 will be enforced with actual notice on August 30–31, 2014 from 9:00 a.m. until 6:00 p.m.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this notice of enforcement, call or email Ariana Mohnke, Marine Safety Unit Pittsburgh, U.S. Coast Guard, at telephone (412) 644–5808, email *Ariana.L.Mohnke@uscg.mil*.

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the special local regulation for the annual Wheeling Vintage Raceboat Regatta listed in 33 CFR 100.801 Table 1, Entry No. 25; Sector Ohio Valley on August 30–31, 2014 from 9:00 a.m. until 6:00 p.m.

Under the provisions of 33 CFR 100.801, entry into the safety zone listed in Table 1, Entry No. 25; Sector Ohio Valley, is prohibited unless authorized by the COTP or a designated representative. Persons or vessels desiring to enter into or passage through the safety zone must request permission from the COTP or a designated representative. If permission is granted, all persons and vessels shall comply with the instructions of the COTP Pittsburgh or designated representative.

This notice is issued under authority of 5 U.S.C. 552(a) and 33 U.S.C. 1233. The Coast Guard will provide the maritime community with advance notification of this enforcement period via Local Notice to Mariners and updates via Marine Information Broadcasts.

If the COTP or designated representative determines that the special local regulation need not be enforced for the full duration stated in this notice of enforcement, he or she may use a Broadcast Notice to Mariners to remove this restriction or to grant general permission to enter the regulated area.

Dated: August 1, 2014.

**L. N. Weaver,**

*Commander, U. S. Coast Guard, Captain of the Port, Pittsburgh.*

[FR Doc. 2014–19984 Filed 8–21–14; 8:45 am]

**BILLING CODE 9110–04–P**

**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 117**

[Docket No. USCG–2014–0736]

**Drawbridge Operation Regulation; Bishop Cut, Between King Island and Bishop Tract, CA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of deviation from drawbridge regulation.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the San Joaquin County highway bridge across Bishop Cut, mile 1.0 between King Island and Bishop Tract, CA. The deviation is necessary to allow the bridge owner to make necessary bridge repairs. This deviation allows the bridge to remain in the closed-to-navigation position during the deviation period.

**DATES:** This deviation is effective without actual notice from August 22, 2014 through 5 p.m. on October 23, 2014. For the purposes of enforcement, actual notice will be used from 7 a.m. on August 18, 2014, until August 22, 2014.

**ADDRESSES:** The docket for this deviation, [USCG–2014–0736], is available at <http://www.regulations.gov>. Type the docket number in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this deviation. You may also visit the Docket Management Facility in Room W12–140 on the ground floor of the Department of Transportation West Building, 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 temporary deviation, call or email David H. Sulouff, Chief, Bridge Section, Eleventh Coast Guard District; telephone 510–437–3516, email *David.H.Sulouff@uscg.mil*. If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826.

**SUPPLEMENTARY INFORMATION:** The County of San Joaquin has requested a temporary change to the operation of the San Joaquin County highway bridge, mile 1.0, over Bishop Cut, between King Island and Bishop Tract, CA. The drawbridge navigation span provides approximately 6 feet vertical clearance above Mean High Water in the closed-