

■ t. Amend paragraph 2 of the *Instruction to Item 18* by removing “FASB Statement of Accounting Standards No. 69, ‘Disclosures about Oil and Gas Producing Activities,’” and adding in its place “FASB ASC Topic 932, *Extractive Activities—Oil and Gas*,”.

■ 28. In Form 40–F (referenced in § 249.240f):

Note: The text of Form 40–F does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend paragraph (11)(ii)(A) in General Instruction B by removing “paragraph 3 of FASB Interpretation No. 45, *Guarantor’s Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others* (November 2002) (‘FIN 45’), as may be modified or supplemented, excluding the types of guarantee contracts described in paragraphs 6 and 7 of FIN 45” and adding in its place “FASB ASC paragraph 460–10–15–4 (Guarantees Topic), as may be modified or supplemented, excluding the types of guarantee contracts described in FASB ASC paragraphs 460–10–15–7, 460–10–25–1, and 460–10–30–1”.

■ b. Amend paragraph (11)(ii)(D) in General Instruction B by removing “referenced in FASB Interpretation No. 46, *Consolidation of Variable Interest Entities* (January 2003)” and adding in its place “defined in the FASB ASC Master Glossary”.

■ 29. In Form 8–K (referenced in § 249.308):

Note: The text of Form 8–K does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend paragraph (e) of Item 2.03 by removing “Accounting Research Bulletin No. 43, Chapter 3A, *Working Capital*” and adding in its place “FASB ASC paragraph 210–10–45–3 (Balance Sheet Topic)”.

■ b. Amend paragraph (c) of Item 2.04 by removing “FASB Statement of Financial Accounting Standards No. 5 *Accounting for Contingencies* (SFAS No. 5)” and adding in its place “FASB ASC Section 450–20–25, *Contingencies—Loss Contingencies—Recognition*,”.

■ c. Amend Instruction 4 of Item 2.04 by removing “SFAS No. 5” and adding in its place “FASB ASC Section 450–20–25”.

■ d. Amend the first paragraph of Item 2.05 by removing “paragraph 8 of FASB Statement of Financial Accounting Standards No. 146 *Accounting for Costs Associated with Exit or Disposal Activities* (SFAS No. 146)” and adding

in its place “FASB ASC paragraph 420–10–25–4 (Exit or Disposal Cost Obligations Topic)”.

■ e. Amend paragraph (a) of Item 4.02 by removing “Accounting Principles Board Opinion No. 20” and adding in its place “FASB ASC Topic 250, *Accounting Changes and Error Corrections*”.

■ 30. In Form 17–H (referenced in § 249.328T) amend Item II.K. of Part II by removing “as defined in Statement of Financial Accounting Standards No. 105”.

Note: The text of Form 17–H does not, and this amendment will not, appear in the Code of Federal Regulations.

PART 270—RULES AND REGULATIONS, INVESTMENT COMPANY ACT OF 1940

■ 31. The authority citation for Part 270 continues to read in part as follows:

Authority: 15 U.S.C. 80a–1 *et seq.*, 80a–34(d), 80a–37, and 80a–39, unless otherwise noted.

* * * * *

§ 270.3a–8 [Amended]

■ 32. Amend paragraph (b)(9) of § 270.3a–8 by removing “expenses as defined in FASB Statement of Financial Accounting Standards No. 2, *Accounting for Research and Development Costs*” and adding in its place “costs as defined in FASB ASC Topic 730, *Research and Development*”.

PART 274—FORMS PRESCRIBED UNDER THE INVESTMENT COMPANY ACT OF 1940

■ 33. The authority citation for Part 274 continues to read, in part, as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78o(d), 80a–8, 80a–24, 80a–26, and 80a–29, unless otherwise noted.

* * * * *

■ 34. In Form N–1A (referenced in §§ 239.15A and 274.11A):

Note: The text of Form N–1A does not, and this amendment will not, appear in the Code of Federal Regulations.

■ a. Amend Instruction 3(c)(ii) of the Instructions to Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

■ b. Amend Instruction 2(a)(ii) of the Instructions to paragraph (d)(1) of Item 27 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20,

Income Statement—Extraordinary and Unusual Items”.

■ 35. In Form N–3 (referenced in §§ 239.17a and 274.11b) amend Instruction 15(a) of the *General Instructions* to paragraph (a) of Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

Note: The text of Form N–3 does not, and this amendment will not, appear in the Code of Federal Regulations.

■ 36. In Form N–4 (referenced in §§ 239.17b and 274.11c) amend Instruction 17.(b) of the *General Instructions* to paragraph (a) of Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

Note: The text of Form N–4 does not, and this amendment will not, appear in the Code of Federal Regulations.

■ 37. In Form N–6 (referenced in §§ 239.17c and 274.11d) amend Instruction 4(c) of the *Instructions* to Item 3 by removing “Accounting Principles Board Opinion No. 30” and adding in its place “FASB ASC Subtopic 225–20, *Income Statement—Extraordinary and Unusual Items*”.

Note: The text of Form N–6 does not, and this amendment will not, appear in the Code of Federal Regulations.

Dated: August 8, 2011.

By the Commission.

Elizabeth M. Murphy,
Secretary.

[FR Doc. 2011–20413 Filed 8–11–11; 8:45 am]

BILLING CODE 8011–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG–2011–0762]

Drawbridge Operation Regulations; Hackensack River, Jersey City, NJ

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 Hack Freight Bridge, mile 3.1, across the Hackensack River, at Jersey City, New Jersey. The

deviation is necessary to facilitate timber replacement at the bridge. This deviation will allow the bridge owner to require a one-hour advance notice for bridge openings between 9:30 a.m. and 2:30 p.m. on seven Mondays in September and October 2011.

DATES: This deviation is effective from September 12, 2011 through October 24, 2011.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of docket USCG-2011-0762 and are available online at <http://www.regulations.gov>, inserting USCG-2011-0762 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 Mr. Joe Arca, Project Officer, First Coast Guard District, telephone (212) 668-7165. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The Hack Freight Bridge, across the Hackensack River at mile 3.1 has a vertical clearance in the closed position of 11 feet at mean high water and 16 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.723.

The waterway supports commercial vessels of various sizes.

The owner of the bridge, Conrail, requested a temporary deviation to facilitate timber replacement at the bridge and to allow sufficient time to clear the bridge of equipment in order to provide openings.

Under this temporary deviation the Hack Freight Bridge, mile 3.1, across the Hackensack River may require a one-hour advance notice for bridge openings between 9:30 a.m. and 2:30 p.m. on September 12, 19, and 26 and October 3, 10, 17, and 24, 2011. Mariner may provide the advance notice by calling either the number posted at the bridge or via marine radio VHF-FM Channel 13 or 16. Vessels that can pass under the bridge without a bridge opening may do so at all times.

In accordance with 33 CFR 117.35(e), the bridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: August 2, 2011.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. 2011-20500 Filed 8-11-11; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2011-0738]

Drawbridge Operation Regulation; China Basin, San Francisco, CA

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eleventh Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Third Street Drawbridge across China Basin, mile 0.0, at San Francisco, CA. The deviation is necessary to allow the bridge to be part of the race course for the scheduled AT&T Giant Race event. This deviation allows the bridge to remain in the closed-to-navigation position during the deviation period.

DATES: This deviation is effective from 7 a.m. to 12 p.m. on August 27, 2011.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of the docket USCG-2011-0738 and are available online by going to <http://www.regulations.gov>, inserting USCG-2011-0738 in the "Keyword" box 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 David H. Sulouff, Chief, Bridge Section, Eleventh Coast Guard District; telephone 510-437-3516, e-mail David.H.Sulouff@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 City of San Francisco requested a temporary change to the operation of the Third Street Drawbridge, mile 0.0, over China Basin, at San Francisco, CA. The Third

Street Drawbridge navigation span provides a vertical clearance of 7 feet above Mean High Water in the closed-to-navigation position. The draw opens on signal if at least one hour notice is given as required by 33 CFR 117.149. Navigation on the waterway is recreational.

The drawspan will be secured in the closed-to-navigation position 7 a.m. to 12 p.m. on August 27, 2011, to allow running of the AT&T Giant Race event. This temporary deviation has been coordinated with the waterway users. No objections to the proposed temporary deviation were raised. The drawspan can be operated upon one hour advance notice for emergencies requiring the passage of waterway traffic.

Vessels that can transit the bridge, while in the closed-to-navigation position, may continue to do so at any time.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: August 1, 2011.

D.H. Sulouff,

Bridge Section Chief, Eleventh Coast Guard District.

[FR Doc. 2011-20503 Filed 8-11-11; 8:45 am]

BILLING CODE 4910-15-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2011-0671]

RIN 1625-AA00

Safety Zones; August and September Fireworks and Swimming Events in Captain of the Port Boston Zone

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing temporary safety zones for marine events within the Captain of the Port (COTP) Boston Zone. This action is necessary to provide for the safety of life on navigable waters during the events. Entering into, transiting through, mooring or anchoring within these zones is prohibited unless authorized by the COTP Boston.

DATES: This rule is effective in the CFR from August 12, 2011 to 11:59 p.m. on September 18, 2011. This rule is effective with actual notice for the