

transfer statement to T that identifies the securities as gifted securities and indicates X's adjusted basis and original acquisition date. * * *

Example 2. * * * Under paragraph (b)(9)(ii) of this section, T must provide a transfer statement to U that identifies the securities as gifted securities and indicates X's adjusted basis and original acquisition date of the stock. * * *

(10) * * * If the customer does not provide an adequate and timely identification for the transfer, a transferor must first report the transfer of any securities in the account for which the transferor does not know the acquisition or purchase date followed by the earliest securities purchased or acquired, whether covered securities or noncovered securities.

* * * * *

(d) *Effective/applicability dates.* This section applies to:

(1) A transfer on or after January 1, 2011, of stock other than stock in a regulated investment company within the meaning of § 1.1012-1(e)(5);

(2) A transfer of stock in a regulated investment company on or after January 1, 2012; and

(3) A transfer of a debt instrument or an option on or after January 1, 2013.

Par. 4. Section 1.6045B-1 is amended by redesignating paragraph (h) as paragraph (j), adding new paragraphs (h) and (i), and revising newly-designated paragraph (j) to read as follows:

§ 1.6045B-1 Returns relating to actions affecting basis of securities.

* * * * *

(h) *Rule for options—(1) In general.* For an option granted or acquired on or after January 1, 2013, if the original contract is replaced by a different number of option contracts, the option writer is the issuer of the option for purposes of section 6045B and the option writer must prepare an issuer return.

(2) *Example.* The following example illustrates the rule of paragraph (h)(1) of this section:

Example. On January 15, 2013, F, an individual, purchases a one-year exchange-traded call option on 100 shares of Company X stock, with a strike price of \$110. The call option is cleared through Clearinghouse G. Company X undertakes a 2-for-1 stock split as of April 1, 2013. Due to the stock split, the terms of F's option are altered, resulting in two option contracts, each on 100 shares of Company X stock with a strike price of \$55. All other terms of F's option remain the same. Under paragraph (h)(1) of this section, Clearinghouse G is required to prepare an issuer report to F.

(i) [Reserved]

(j) *Effective/applicability dates.* This section applies to—

(1) Organizational actions occurring on or after January 1, 2011, that affect the basis of specified securities within the meaning of § 1.6045-1(a)(14)(i) other than stock in a regulated investment company within the meaning of § 1.1012-1(e)(5);

(2) Organizational actions occurring on or after January 1, 2012, that affect stock in a regulated investment company;

(3) Organizational actions occurring on or after January 1, 2013, that affect debt instruments described in § 1.6045-1(a)(14)(ii), and

(4) Actions occurring on or after January 1, 2013, that affect options described in § 1.6045-1(a)(14)(iii).

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2011-30383 Filed 11-22-11; 4:15 pm]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Federal Emergency Management Agency

44 CFR Part 67

[Docket ID FEMA-2011-0002; Internal Agency Docket No. FEMA-B-1232]

Proposed Flood Elevation Determinations

AGENCY: Federal Emergency Management Agency, DHS.

ACTION: Proposed rule.

SUMMARY: Comments are requested on the proposed Base (1% annual-chance) Flood Elevations (BFEs) and proposed BFE modifications for the communities listed in the table below. The purpose of this proposed rule is to seek general information and comment regarding the proposed regulatory flood elevations for the reach described by the downstream and upstream locations in the table below. The BFEs and modified BFEs are a part of the floodplain management measures that the community is required either to adopt or to show evidence of having in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP). In addition, these elevations, once finalized, will be used by insurance agents and others to calculate appropriate flood insurance premium rates for new buildings and the contents in those buildings.

DATES: Comments are to be submitted on or before February 23, 2012.

ADDRESSES: The corresponding preliminary Flood Insurance Rate Map (FIRM) for the proposed BFEs for each community is available for inspection at the community's map repository. The respective addresses are listed in the table below.

You may submit comments, identified by Docket No. FEMA-B-1232, to Luis Rodriguez, Chief, Engineering Management Branch, Federal Insurance and Mitigation Administration, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472, (202) 646-4064, or (email) Luis.Rodriguez3@fema.dhs.gov.

FOR FURTHER INFORMATION CONTACT: Luis Rodriguez, Chief, Engineering Management Branch, Federal Insurance and Mitigation Administration, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472, (202) 646-4064, or (email) Luis.Rodriguez3@fema.dhs.gov.

SUPPLEMENTARY INFORMATION: The Federal Emergency Management Agency (FEMA) proposes to make determinations of BFEs and modified BFEs for each community listed below, in accordance with section 110 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and 44 CFR 67.4(a).

These proposed BFEs and modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own or pursuant to policies established by other Federal, State, or regional entities. These proposed elevations are used to meet the floodplain management requirements of the NFIP and also are used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in those buildings.

Comments on any aspect of the Flood Insurance Study and FIRM, other than the proposed BFEs, will be considered. A letter acknowledging receipt of any comments will not be sent.

National Environmental Policy Act. This proposed rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. An environmental impact assessment has not been prepared.

Regulatory Flexibility Act. As flood elevation determinations are not within the scope of the Regulatory Flexibility

Act, 5 U.S.C. 601–612, a regulatory flexibility analysis is not required.

Executive Order 12866, Regulatory Planning and Review. This proposed rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866, as amended.

Executive Order 13132, Federalism. This proposed rule involves no policies that have federalism implications under Executive Order 13132.

Executive Order 12988, Civil Justice Reform. This proposed rule meets the applicable standards of Executive Order 12988.

List of Subjects in 44 CFR Part 67

Administrative practice and procedure, Flood insurance, Reporting and recordkeeping requirements.

Accordingly, 44 CFR part 67 is proposed to be amended as follows:

PART 67—[AMENDED]

1. The authority citation for part 67 continues to read as follows:

Authority: 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

§ 67.4 [Amended]

2. The tables published under the authority of § 67.4 are proposed to be amended as follows:

State	City/town/county	Source of flooding	Location**	* Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground ^ Elevation in meters (MSL)	
				Existing	Modified
Town of Richland, New York					
New York	Town of Richland ..	Lake Ontario	Entire shoreline within Selkirk Shores State Park boundary.	None	+249
New York	Town of Richland ..	South Branch Grindstone Creek (backwater effects from Lake Ontario).	Areas within Selkirk Shores State Park boundary.	None	+249

* National Geodetic Vertical Datum.

+ North American Vertical Datum.

Depth in feet above ground.

^ Mean Sea Level, rounded to the nearest 0.1 meter.

** BFEs to be changed include the listed downstream and upstream BFEs, and include BFEs located on the stream reach between the referenced locations above. Please refer to the revised Flood Insurance Rate Map located at the community map repository (see below) for exact locations of all BFEs to be changed.

Send comments to Luis Rodriguez, Chief, Engineering Management Branch, Federal Insurance and Mitigation Administration, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472.

ADDRESSES

Town of Richland

Maps are available for inspection at the Town of Richland Courthouse Building, 1 Bridge Street, Pulaski, NY 13142.

Flooding source(s)	Location of referenced elevation**	* Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground ^ Elevation in meters (MSL)		Communities affected
		Existing	Modified	
Middlesex County, Connecticut (All Jurisdictions)				
Long Island Sound	Approximately 1,000 feet south of the intersection of U.S. Route 1 and Chapman Beach Drive.	+9	+10	Borough of Fenwick, Town of Clinton, Town of Old Saybrook, Town of Westbrook.
	Approximately 400 feet southeast of the intersection of Hartlands Drive and Sea Lane No. 1.	+15	+24	

* National Geodetic Vertical Datum.

+ North American Vertical Datum.

Depth in feet above ground.

^ Mean Sea Level, rounded to the nearest 0.1 meter.

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ADDRESSES

Borough of Fenwick

Maps are available for inspection at the Fenwick Borough Municipal Office, 580 Maple Avenue, Old Saybrook, CT 06475.

Flooding source(s)	Location of referenced elevation**	*Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground ^ Elevation in meters (MSL)		Communities affected
		Existing	Modified	

Town of Clinton

Maps are available for inspection at the Town Hall, 54 East Main Street, Clinton, CT 06413.

Town of Old Saybrook

Maps are available for inspection at the Town Hall, 302 Main Street, Old Saybrook, CT 06475.

Town of Westbrook

Maps are available for inspection at the Town Hall, 866 Boston Post Road, Westbrook, CT 06498.

Allegheny County, Pennsylvania (All Jurisdictions)

Graesers Run	At the McLaughlin Run confluence	+986	+989	Borough of Bethel Park, Township of Upper St. Clair.
	Approximately 1,720 feet upstream of Brookside Boulevard.	None	+1025	
McLaughlin Run	Approximately 50 feet upstream of the Chartiers Creek confluence.	+801	+802	Borough of Bethel Park, Borough of Bridgeville, Township of Upper St. Clair.
	Approximately 1,330 feet upstream of Bethel Church Road.	None	+1017	
Plum Creek	Approximately 220 feet upstream of Allegheny River Boulevard.	+743	+742	Borough of Oakmont, Bor- ough of Plum, Borough of Verona, Township of Penn Hills.
	Approximately 280 feet upstream of Saltsburg Road ..	None	+1018	

* National Geodetic Vertical Datum.

+ North American Vertical Datum.

Depth in feet above ground.

^ Mean Sea Level, rounded to the nearest 0.1 meter.

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Send comments to Luis Rodriguez, Chief, Engineering Management Branch, Federal Insurance and Mitigation Administration, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472.

ADDRESSES**Borough of Bethel Park**

Maps are available for inspection at the Municipal Building, 5100 West Library Avenue, Bethel Park, PA 15102.

Borough of Bridgeville

Maps are available for inspection at the Municipal Building, 425 Bower Hill Road, Bridgeville, PA 15017.

Borough of Oakmont

Maps are available for inspection at the Borough Office, 767 5th Street, Oakmont, PA 15139.

Borough of Plum

Maps are available for inspection at the Plum Borough Municipal Building, 4575 New Texas Road, Pittsburgh, PA 15239.

Borough of Verona

Maps are available for inspection at the Municipal Building, 736 East Railroad Avenue, Verona, PA 15147.

Township of Penn Hills

Maps are available for inspection at the Municipal Building, 12245 Frankstown Road, Penn Hills, PA 15234.

Township of Upper St. Clair

Maps are available for inspection at the Municipal Building, 1830 McLaughlin Run Road, Upper St. Clair, PA 15241.

Monroe County, Pennsylvania (All Jurisdictions)

Appenzell Creek	Approximately 100 feet upstream of the McMichaels Creek confluence.	+485	+486	Township of Hamilton, Township of Jackson.
	Approximately 975 feet upstream of LR 45056	None	+871	
Aquashicola Creek	At the Carbon County Boundary (approximately 2.2 miles downstream of Lower Smith Gap Road).	None	+467	Township of Eldred, Town- ship of Ross.
	Approximately 1.2 miles upstream of the most up- stream Upper Smith Gap Road crossing.	+579	+580	
Brodhead Creek Reach 1	At the Delaware River confluence	+321	+323	Township of Smithfield.
	Approximately 0.5 mile upstream of State Route 2028	+321	+323	
Buck Hill Creek	Approximately 160 feet upstream of the Brodhead Creek Reach 2 and Middle Branch Tributary confluence.	+1018	+1017	Township of Barrett, Town- ship of Coolbaugh.

Flooding source(s)	Location of referenced elevation**	*Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground ^ Elevation in meters (MSL)		Communities affected
		Existing	Modified	
Bushkill Creek	Approximately 2.2 miles upstream of State Route 191 Approximately 1,100 feet downstream of Club House Drive.	None +471	+2012 +470	Township of Middle Smithfield.
Cherry Creek	Approximately 1,130 feet upstream of State Route 402. At the Delaware River confluence	None +321	+756 +323	Borough of Delaware Water Gap, Township of Hamilton, Township of Smithfield, Township of Stroud.
Cranberry Creek at Paradise	Approximately 1,250 feet upstream of Spring Mountain Lane. At the upstream side of Browns Hill Road	None +706	+635 +715	Township of Paradise.
Cranberry Creek at Pocono ..	Approximately 200 feet upstream of Snowbird Lane ... At the Pocono Creek confluence	None +794	+1092 +796	Township of Pocono.
Delaware River	Approximately 580 feet downstream of State Route 611. Approximately 1.3 miles downstream of I-80	+818 +312	+817 +315	Borough of Delaware Water Gap, Township of Middle Smithfield, Township of Smithfield.
Kettle Creek	Approximately 14.8 miles upstream of I-80	None	+357	
Lehigh River Reach 2	At the Appenzell Creek confluence	+493	+491	Township of Hamilton.
Marshalls Creek	Approximately 200 feet upstream of the Appenzell Creek confluence. Approximately 1.4 miles downstream of State Route 4003.	+493	+492	
Pocono Creek	Approximately 780 feet upstream of T-303	None	+1512	Township of Coolbaugh, Township of Tobyhanna.
Sambo Creek	At the Brodhead Creek Reach 1 confluence	+321	+323	Township of Middle Smithfield, Township of Smithfield.
Scot Run	Approximately 2.6 miles upstream of Wooddale Road Approximately 1,000 feet upstream of the McMichaels Creek confluence.	None +415	+1144 +416	Borough of Stroudsburg, Township of Hamilton, Township of Pocono, Township of Stroud.
Shawnee Creek Reach 1	Approximately 0.8 mile upstream of Wilke Road	None	+1441	
Swiftwater Creek	Approximately 60 feet downstream of the railroad	None	+444	Township of Stroud.
Tributary 4 to Pocono Creek	Approximately 1,500 feet upstream of State Route 447 (extended). At the Pocono Creek confluence	None +948	+451 +955	Township of Pocono.
	Approximately 450 feet downstream of State Route 611.	+954	+955	
	At the Delaware River confluence	+325	+326	Township of Smithfield.
	Approximately 100 feet upstream of River Road	+325	+326	
	Approximately 1,580 feet downstream of State Route 314.	+1162	+1163	Township of Pocono, Township of Tobyhanna.
	Approximately 2.7 miles upstream of Lake Minausin Dam.	None	+1736	
	At the Pocono Creek confluence	+865	+861	Township of Pocono.
	Approximately 110 feet downstream of Alger Avenue	+866	+865	

* National Geodetic Vertical Datum.

+ North American Vertical Datum.

Depth in feet above ground.

^ Mean Sea Level, rounded to the nearest 0.1 meter.

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Send comments to Luis Rodriguez, Chief, Engineering Management Branch, Federal Insurance and Mitigation Administration, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472.

ADDRESSES

Borough of Delaware Water Gap

Maps are available for inspection at the Municipal Building, 49 Main Street, Delaware Water Gap, PA 18327.

Borough of Stroudsburg

Maps are available for inspection at the Municipal Building, 700 Sarah Street, Stroudsburg, PA 18360.

Flooding source(s)	Location of referenced elevation**	*Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground ^ Elevation in meters (MSL)		Communities affected
		Existing	Modified	

Township of Barrett

Maps are available for inspection at the Barrett Township Hall, 993 State Route 390, Cresco, PA 18326.

Township of Coolbaugh

Maps are available for inspection at the Coolbaugh Township Municipal Center, 5550 Memorial Boulevard, Tobyhanna, PA 18466.

Township of Eldred

Maps are available for inspection at the Eldred Township Office, 490 Kunkletown Road, Kunkletown, PA 18058.

Township of Hamilton

Maps are available for inspection at the Hamilton Township Municipal Building, Fenner Avenue, Sciota, PA 18354.

Township of Jackson

Maps are available for inspection at the Jackson Township Municipal Building, 2162 State Route 715, Stroudsburg, PA 18360.

Township of Middle Smithfield

Maps are available for inspection at the Middle Smithfield Township Office, Schoonover Municipal Building, 25 Municipal Drive, East Stroudsburg, PA 18301.

Township of Paradise

Maps are available for inspection at the Paradise Township Municipal Building, 5912 Paradise Valley Road, Cresco, PA 18326.

Township of Pocono

Maps are available for inspection at the Pocono Township Municipal Building, State Route 611, Tannersville, PA 18372.

Township of Ross

Maps are available for inspection at the Ross Township Municipal Building, 258 Anchorage Road, Saylorsburg, PA 18353.

Township of Smithfield

Maps are available for inspection at the Smithfield Township Municipal Building, 1155 Red Fox Road, East Stroudsburg, PA 18301.

Township of Stroud

Maps are available for inspection at the Stroud Township Municipal Center, 1211 North 5th Street, Stroudsburg, PA 18360.

Township of Tobyhanna

Maps are available for inspection at the Tobyhanna Township Municipal Building, 105 Government Center Way, Pocono Pines, PA 18350.

Susquehanna County, Pennsylvania (All Jurisdictions)

Choconut Creek	Approximately 0.9 mile downstream of Kellum Road .. Approximately 1,430 feet upstream of State Route 267.	+1039 None	+1038 +1275	Township of Choconut.
DuBois Creek	At the Susquehanna River confluence	+873	+875	Borough of Hallstead, Township of Great Bend.
Dundaff Creek	Approximately 1.2 miles upstream of Steam Hollow Road. At the East Branch Tunkhannock Creek confluence ... Approximately 0.6 mile upstream of State Route 106	+1038 +1052 +1099	+1036 +1047 +1093	Township of Clifford.
East Branch Tunkhannock Creek.	Approximately 0.8 mile downstream of LR 57037	+964	+963	Township of Clifford, Township of Lenox.
Salt Lick Creek	Approximately 1.7 miles upstream of State Route 106 At the Susquehanna River confluence	+1081 +875	+1083 +877	Borough of Hallstead, Bor- ough of New Milford, Township of Great Bend, Township of New Milford.
Starrucca Creek	Approximately 0.4 mile upstream of State Route 1012 At the Susquehanna River confluence	None +909	+1273 +911	Borough of Lanesboro.
Susquehanna River	At North Main Street	+909	+911	
	At the downstream New York state boundary	None	+872	Borough of Great Bend, Borough of Hallstead, Borough of Lanesboro, Borough of Oakland, Borough of Susque- hanna Depot, Town- ship of Great Bend, Town- ship of Harmony, Town- ship of Oakland.
Trowbridge Creek	At the upstream New York state boundary	+914	+918	
	At the Susquehanna River confluence	+873	+874	Township of Great Bend.
	At the New York state boundary	+981	+982	

* National Geodetic Vertical Datum.

+ North American Vertical Datum.

Depth in feet above ground.

Flooding source(s)	Location of referenced elevation**	*Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground ^ Elevation in meters (MSL)		Communities affected
		Existing	Modified	

^ Mean Sea Level, rounded to the nearest 0.1 meter.

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Send comments to Luis Rodriguez, Chief, Engineering Management Branch, Federal Insurance and Mitigation Administration, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472.

ADDRESSES

Borough of Great Bend

Maps are available for inspection at the Borough Building, 81 Elizabeth Street, Great Bend, PA 18821.

Borough of Hallstead

Maps are available for inspection at the Municipal Building, 101 Franklin Avenue, Hallstead, PA 18822.

Borough of Lanesboro

Maps are available for inspection at the Borough Hall, 418 Main Street, Lanesboro, PA 18827.

Borough of New Milford

Maps are available for inspection at the Borough Office, 948 Main Street, Suite 1, New Milford, PA 18834.

Borough of Oakland

Maps are available for inspection at the Oakland Borough Building, 15 Wilson Avenue, Susquehanna, PA 18847.

Borough of Susquehanna Depot

Maps are available for inspection at the Susquehanna Depot Borough Hall, 83 Erie Boulevard, Suite A, Susquehanna, PA 18847.

Township of Choconut

Maps are available for inspection at the Choconut Township Hall, 26499 State Route 267, Friendsville, PA 18818.

Township of Clifford

Maps are available for inspection at the Township Building, 119 Cemetery Street, Clifford, PA 18441.

Township of Great Bend

Maps are available for inspection at the Great Bend Township Building, 33253 State Route 151, Susquehanna, PA 18847.

Township of Harmony

Maps are available for inspection at the Harmony Township Office, 4197 Starrucca Creek Road, Susquehanna, PA 18847.

Township of Lenox

Maps are available for inspection at the Lenox Township Municipal Building, 2811 State Route 92, Kingsley, PA 18826.

Township of New Milford

Maps are available for inspection at the Township Building, 19730 State Route 11, New Milford, PA 18834.

Township of Oakland

Maps are available for inspection at the Oakland Township Building, 36 Riverside Drive, Susquehanna, PA 18847.

(Catalog of Federal Domestic Assistance No. 97.022, "Flood Insurance.")

Dated: November 14, 2011.

Sandra K. Knight,

Deputy Associate Administrator for Mitigation, Department of Homeland Security, Federal Emergency Management Agency.

[FR Doc. 2011-30304 Filed 11-23-11; 8:45 am]

BILLING CODE 9110-12-P

DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

49 CFR Part 192

[Docket No. PHMSA-2011-0009]

RIN 2137-AE71

Pipeline Safety: Expanding the Use of Excess Flow Valves in Gas Distribution Systems to Applications Other Than Single-Family Residences

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), DOT.

ACTION: Advance notice of proposed rulemaking (ANPRM).

SUMMARY: The National Transportation Safety Board (NTSB) has made a safety recommendation to PHMSA that excess flow valves be installed in all new and renewed gas service lines, regardless of

a customer's classification, when the operating conditions are compatible with readily available valves. In response to that recommendation, PHMSA is seeking public comment on several issues relating to the expanded use of excess flow valves (EFVs) in gas distribution systems. PHMSA is also interested in seeking comment from gas distribution system operators on their experiences using EFVs, particularly from a cost-benefit perspective.

DATES: Persons interested in submitting written comments on this ANPRM must do so by February 18, 2012. PHMSA will consider late filed comments so far as practicable.

ADDRESSES: You may submit comments identified by the docket number PHMSA-2011-0009 by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.
- *Fax:* 1-(202) 493-2251.