

## Summary of Post-Hearing Changes Based on Hearing Comments

### I. Topics With Multiple Comments

#### Topic A: Readability

1. (And **Topics B: Retroactivity** and **F: Excessive Costs**) Comm 10.020 (5) (a) and Notes, page 3, and in 41 other sections – such as 10.230 (1), 10.370 and 10.510 (1) (a), on pages 55, 82 and 108 [*Hearing comments 5b, M1a, GB2a, GB3a, GB5a and GB7b*]: Wherever requirements apply retroactively to an existing facility – and wherever they may have been misunderstood to so apply – the rule text has been reviewed and modified where needed to more clearly convey which requirements are retroactive, and which are not. The informational notes added under Comm 10.020 (5) (a) illustrate the requirements which are related to groundwater protection and fire safety, and which are therefore applied retroactively because of sections 101.09 (3) (a) and 101.14 (1) (a) of the *Wisconsin Statutes*. Also, the informational notes under Comm 10.020 (3) (a) and (9) on pages 3 and 6 are revised to state that a summary of significant retroactive requirements will be posted on the Department’s Web site. A detailed summary is also available for the few new requirements that would result in retrofitting existing equipment or facilities. (A list of the 41 other sections referenced above is included at the end of this document.)
2. Comm 10.020 (7) (c), page 6, and in 52 other sections [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: Wherever a sentence began with “Except . . .” or “Unless . . .,” the reference to the exception has been moved to the end of the sentence, so the code reader consistently can see and understand a requirement before seeing where it does not apply. (A list of the 52 other sections referenced here is included at the end of this document.)
3. Comm 10.050 (41) and Note, (86) Note and (115) Note; pages 10, 16 and 21 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: Clarifies where a tank system stops and a dispensing system begins.
4. Comm 10.050 (108), page 18 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: Clarifies that a discharge into the interstitial space between primary and secondary containment is a leak rather than a release. To similarly improve readability and clarity throughout the chapter, wherever the Hearing draft referred to a release, the rule text has been reviewed, and modified where needed, to either refer to a leak instead of a release, or to refer to both. In addition, “leak” has been defined in Comm 10.050 (62) on page 13, and “leak detection” has been defined in Comm 10.050 (63) in the same manner that “release detection” is defined.
5. Comm 10.100 (3) (a) and [end] Note [1], pages 28 and 29, and in 28 other sections [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: Wherever the Hearing draft referred to a required form or financial-responsibility document, the rule text and associated informational notes have been reviewed and modified where needed to clearly convey which form or document is needed, and how to obtain it. (A list of the 28 other sections referenced here is included at the end of this document.)
6. Comm 10.100 (3) (c) and [end] Note [1], page 30 [*Hearing comments 5b, GB2a, GB3a and GB5a*]: Deletes repetition of requirements from other sections, for scheduling inspections and

completing an inspection checklist. To improve clarity and ease-of-use for contractors, an extensive informational note is added for alerting them to their compliance responsibilities throughout the chapter, which devolve from section 101.09 (2) (a) of the Statutes.

7. Comm 10.130 (3) (b) 1. Note, page 38, and in several other sections, such as Comm 10.515 (4) on page 114 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: Wherever the Hearing draft referred to tightness testing, the rule text has been reviewed and modified where needed to (1) consistently included reference to “precision tightness testing,” because that phrase has a definition which includes the minimum tolerances and detection probabilities; (2) differentiate between testing for tanks versus piping; and (3) clarify that the testing during installation generally is not precision tightness testing.
8. Comm 10.140 (2) (b), page 41 [*Hearing comments 5b, GB2a, GB3a and GB5a*]: The tank registration process is simplified – where an owner changes their name or mailing address, or where the name of a facility changes – by utilizing a change of ownership form, as an alternative to using the general tank registration form. This submittal also is no longer required to include an update of the financial-responsibility documentation.
9. Comm 10.140 (2) (c) to (e) and Notes, pages 41 and 42 [*Hearing comments 5b, GB2a, GB3a and GB5a*]: The registration process for a change in service for regulated substances, or for addition of leak detection or corrosion protection equipment, or for modification of leak detection equipment, or for converting to point-of-sale fueling, is clarified as including the registration form, and the installation checklist if applicable. For converting a tank to being temporarily out of service or back into service, or for discontinuing Stage II vapor-recovery system, under par. (d), only a revised registration form is needed. For a newly discovered unregistered tank, under (e), a registration form is needed, along with proof of financial responsibility unless the tank is closed. The informational notes show where different registration requirements are included for relocating an AST, converting a tank to storing a non-regulated substance, closing or removing a tank system, or installing a UST lining.
10. Comm 10.140 (3) (a) to (d), page 42 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: The registration process is changed to allow submittal of the registration materials by others, after the owner signs the form, and the submittal is more specifically described as including (1) any required proof and affidavit of financial responsibility; (2) the original of the tank installation checklist, for shop-built tank systems that are newly installed or modified; and (3) the results of installation tests, for newly installed underground tanks. The exceptions in par. (d) describe how the inspection checklist is replaced by other forms – for hazardous-liquid tanks; conversion to point-of-sale fueling; upgrade, exchange or conversion of installed leak detection methodology; or conversion to storage and dispensing of alternative motor fuels.
11. Comm 10.145 (3), page 44 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: (1) A permit application is no longer required for a newly installed tank, where the required information is submitted during the registration process; (2) a reminder to submit any assessed fees is included; and (3) a tank locator diagram is no longer required.
12. Comm 10.145 (6) (b) and (c), page 44 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: A process is codified for providing existing and newly changed owners with a permit application;

and the renewal procedure is described in paragraph (c), instead of referring to the process for initially submitting a permit application.

13. Comm 10.150 (2) and [end] Note, page 45 [*Hearing comments 5b, GB2a, GB3a and GB5a*]: The change-of-ownership notification is simplified by utilizing a form provided by the Department for that purpose, as an alternative to using the general tank registration form.
14. Comm 10.150 (2) (d), page 45 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: Expands the cross-reference to section Comm 10.140 to include descriptive text for showing that the cross-reference applies only to tanks which must be registered. To likewise improve readability and ease-of-use throughout the chapter, cross-references in 40 other sections have been similarly expanded, or supplemented with informational notes, to specifically describe the requirements that are being referenced. (A list of the 40 other sections is included at the end of this document.)
15. Comm 10.190 (1) (a) and (b) 7., pages 47 and 48 [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: To improve consistency of application, the Department's formal appeal process is expanded to include appealing any Comm 10 enforcement decision by any authorized agent – including a first class city, as based on consultation with the City of Milwaukee.
16. Comm 10.230 (3) (b) Note, page 56; and 10.420 [end] Note [2] page 94: [*Hearing comments 5b, 5k, M1a, GB2a, GB3a and GB5a*]: Refers to API Publication 340 for further guidance on industry practices for preventing or detecting releases with aboveground storage systems, and for protecting groundwater, surface water and soil in the event of a release.
17. Comm 10.250 (2) (intro.) and (b) Notes, pages 59 and 60, and in 31 other sections [*Hearing comments 5b, 5k, M1a, GB2a, GB3a and GB5a*]: Wherever the Hearing draft referred to an adopted standard, the rule text and adopted standard have been reviewed – and the rule text has been expanded, wherever practical, to identify the specific sections that apply in the adopted standard. (A list of the 31 other sections referenced here is included at the end of this document.)
18. Comm 10.400 (11), page 87; and Comm 10.500 (9), page 104, [*Hearing comments 5b, M1a, GB2a, GB3a and GB5a*]: The recordkeeping requirements for ASTs are no longer partly located in the UST subchapter, and both sets of recordkeeping requirements have been clarified.
19. Comm 10.400 (11) (a), page 87; 10.500 (9) (a), page 104; and in several other sections [*Hearing comments 5b, GB2a, GB3a and GB5a*]: Wherever the Hearing draft referred to a responsibility of an owner or operator or both, the rule text has been reviewed and modified where needed to clearly convey who has the responsibility. For example, owners are solely responsible for tank registrations and permits to operate; operators are solely responsible for maintaining operating records; either owners or operators are responsible for having inspections or assessments performed, and may appeal enforcement decisions; releases must be reported by either owners, operators or contractors; and owners and operators are jointly responsible for maintaining financial responsibility.
20. Comm 10.500 (9): See #18 above.
21. Comm 10.500 (9) (a): See #19 above.

22. Comm 10.505 [end] Note, page 108 [*Hearing comments 5b, GB2a, GB3a and GB5a*]: Alerts fuel-delivery persons, owners and operators to their responsibilities for spills, overfills and releases.

## **Topic B: Retroactivity**

1. Comm 10.230 (10) (b) and (c), page 57 [*Hearing comment 5L*]: Clarifies that rather than replacing existing sumps, (1) the sumps and secondary containment systems must be inspected at least monthly, and any liquid or debris which is present then must be removed; and (2) any deficiencies that allow for liquid leaks or water intrusion must be repaired or corrected.
2. (And **Topic C: Secondary Containment**) Comm 10.400 (3) (c) to (e) and 10.500 (5) (e), pages 83, 84 and 102 [*Hearing comment 5s*]: Clarifies that a secondary containment sump is required for all pipe connections at a transition between aboveground and underground piping which are installed or replaced on or after the effective date of the rules. Deletes a requirement to provide this sump for otherwise existing transitions.
3. Comm 10.410 (6) (b), page 90 [*Hearing comments 5w and GB5f*]: Clarifies that the 5-gallon minimum for catch basins, for spillage at fill points for aboveground tanks, is not intended to apply retroactively. [This clarification is also added for underground tanks, in Comm 10.505 (2) (a) 1. on page 108.]
4. (And **Topic D: Dike Liners**) Comm 10.420 (2) (e) and (f), pages 91 and 92 [*Hearing comments 1d, 2d, and 5y*]: (1) Clarifies that the liner requirements for earthen or masonry dike systems do not apply to existing systems where no changes are being made; (2) newly allows use of a clay liner with new single-bottom tanks that are constructed to ensure that any leaks from the bottom will drain to a conspicuous location and be contained there; and (3) newly requires NFPA 30 overfill protection for existing tanks within an existing or expanded earthen or masonry dike system, when new tanks are installed in that dike system.
5. Comm 10.440 (6), page 97 [*Hearing comment 1d*]: For all existing and new earthen or masonry dike systems, newly requires submittal of records of the inspections that are required by API 653 or STI SP001. Provides a 6-month phase-in for existing dike systems.
6. Comm 10.500 (5) (e): See Retroactivity #2 above.
7. Comm 10.505 (2) (b), page 108 [*Hearing comment 5rr*]: Doubles the compliance period for installing overfill protection at existing facilities, from one year to two years.
8. (And **Topic F: Excessive Costs**) Comm 10.605 (5), page 135 [*Hearing comments 5xx and GB2c*]: Clarifies that the requirements for unattended facilities apply only to facilities which do not regularly have an attendant on duty on a daily basis, rather than to retail stations that continue to operate dispensers after closing each day. Also, for existing facilities, an alternative is added for automatically sending an alarm to a facility that is staffed 24 hours a day, 7 days a week – instead of automatically shutting down either the submersible pump or the dispenser operation.

9. Comm 10.680 (3) (c) 1., page 158 [*Hearing comment 6h*]: Allows installation of unlisted E85 dispensers that are approved by the Department – and allows continued use of existing, approved unlisted dispensers after listed dispensers become available.

### **Topic C: Secondary Containment**

1. Comm 10.400 (3) (b) and 10.500 (6) (d), pages 83 and 103 [*Hearing comments 5r, 5oo and EC1a*]: Clarifies that the vapor-tightness requirement is intended to apply to the material from which the secondary containment is fabricated, rather than to the assembled secondary containment. In combination with rule text that previously was in Comm 10.230 (9), also clarifies that sumps must not allow discharge of liquids, and clarifies how to perform hydrostatic testing for sectional sumps.
2. Comm 10.400 (3) (f), page 84 [*Hearing comment 1b.*]: Deletes requiring secondary containment for underground piping that is evaluated and maintained in accordance with API 570, by organizations that maintain or use an authorized inspection agency, a repair organization, and technically qualified piping engineers, inspectors and examiners, all as defined in API 570.
3. Comm 10.420 (1) (b) Note, page 91 [*Hearing comment 2b*]: Clarifies that more restrictive federal regulations, such as Spill Prevention Control and Countermeasure requirements, may also apply to tanks storing Class IIIB liquids other than waste oil, but are not enforced by the Department.
4. Comm 10.500 (5) [end] Note, page 102 [*Hearing comments 5pp and EC1a*]: Clarifies that this subsection recognizes dispenser pans, spray-on liners, brushed-on liners, formed-in-place containment products, and other effective secondary containment practices that are currently in use. This informational note has likewise been added to Comm 10.400 (3) and 10.615 (5) (a).
5. Comm 10.500 (6) (d): See Secondary Containment #1 above.

### **Topic D: Dike Liners**

1. Comm 10.420 (2) (a) and (c), page 91 [*Hearing comments 5z and 5aa*]: Clarifies that ACI 350.2R only applies where concrete is used in a dike system, and that alternate materials may be approved.
2. Comm 10.420 (2) (j) 3., page 93 [*Hearing comment 5bb*]: Clarifies that seam visibility is not required where a liner is covered with any earthen material, including stone.

### **Topic E: Periodic Inspections**

1. Comm 10.440 (3) (a) Notes, page 96 [*Hearing comments 5ff and GB5h*]: Explains that the STI SP001 inspection requirements do not apply to heating oil tanks or to tanks at farms and construction projects, and that those tanks are instead subject to the requirements in NFPA 31 or 30A, under s. Comm 10.310 or 10.630, respectively. The second informational note explains the SP001 inspection frequency and recordkeeping, and explains that for tanks of 5000 gallons or less, these inspections are required to be visual. The second informational note also shows that for tanks larger than 5,000 gallons, the requirements include, but are not limited to, a certified inspection every 20 years – consisting of a visual exam and spot, ultrasonic examination, with no requirement for an integrity pressure test.

2. Comm 10.440 (4) (a) 3., page 97 [*Hearing comment 5hh*]: Clarifies that the monthly and annual inspections for aboveground non-metallic tanks can also be performed by contractors.

### **Topic F: Excessive Costs**

Comm 10.515 (2) (a) and (6) (f) [deleted], pages 112 and 115 [*Hearing comments 5vv and GB2c*]: Clarifies that the requirements for inventory control, including the 0.5% threshold, apply only where inventory control is used as the leak detection method; and that the statistical inventory reconciliation method of leak detection does not include use of the 0.5% threshold.

### **Topic G: Leak Detection**

Comm 10.400 (4) (c), page 84 [*Hearing comments 1c, 5t and 8c.*]: Allows leak detection for piping to consist of evaluations that are performed in accordance with API 570, by organizations that maintain or use an authorized inspection agency, a repair organization, and technically qualified piping engineers, inspectors and examiners, all as defined in API 570.

## **II. Miscellaneous Comments**

1. Comm 10.050 (56) and 10.500 (1) (b) 5., pages 12 and 100 [*Hearing comment 4b*]: Modifies the definition of hydrant systems (which typically are at airports) to exclude them from being part of an aboveground or underground storage tank system; and exempts them from the secondary containment requirements in Comm 10.500.
2. Comm 10.050 (64), page 13 [*Hearing comment 2a*]: Modifies the definition of liquid, to exclude materials that have a vapor pressure of greater than 40 pounds per square inch at 100°F, which is consistent with NFPA 30.
3. Comm 10.050 (75), page 14 [*Hearing comment 5q*]: Defines non-discriminating interstitial monitoring as being able to detect any liquid, without discriminating as to the type of liquid.
4. Comm 10.050 (114) (n) Note and 10.020 (6) [end] Note, pages 21 and 5 [*Hearing comment 4d*]: Clarifies that small aviation refueling tanks are considered service tanks and are therefore not regulated by Comm 10; and indicates the use of these service tanks is addressed by chapter Comm 14 – the Wisconsin Fire Prevention Code.
5. Comm 10.115 (3) (a) 2. Note, page 35 [*Hearing comment 5i*]: Clarifies that the criteria for immediate shutdown are not intended to apply where the referenced equipment, such as corrosion protection, is installed properly but is operating improperly.
6. Comm 10.230 (3), page 56 [*Hearing comment 5v*]: Clarifies that owners and operators may not allow releases to occur from spilling or overfilling – and expands the requirement to (1) apply to releases throughout tank systems and dispensing systems, (2) apply to contractors, and (3) apply to delivery personnel, for overfilling or spilling.
7. Comm 10.310 (3), page 66 [*Hearing comment EC2a*]: Clarifies that corrosion protection is also required for underground heating oil tanks of 4000 gallons or less, if installed after October 1994.

8. Comm 10.400 (2) (b) 4., page 82 [*Hearing comment 5p*]: Removes the 12-inch maximum tank height above grade, in configurations where the tank supports have fire resistance that complies with NFPA 30 section 22.5.2.4.
9. Comm 10.400 (5) (c), page 85 [*Hearing comment 5u*]: Clarifies that visibility of a tank shell is not required for any portion of the shell that is in contact with its support.
10. Comm 10.410 (7), 10.615 (5) (n) 1. and 10.630 (3) (h), pages 90, 147 and 151 [*Hearing comment 5ccc*]: Revises all three sections to read the same, and specifies use of overfill prevention equipment that consists of either a vent whistle or a visual signal at 90 percent of the tank's capacity.
11. Comm 10.430 (1) Note [2], page 94 [*Hearing comment 5dd*]: Illustrates the Department generally does not consider that vehicular impact is likely to occur at a terminal where roadways are clearly defined, access is restricted to authorized personnel, and vehicle drivers are familiar with the layout of the facilities.
12. Comm 10.440 (1), page 95 [*Hearing comment 5ee*]: Reference to previous upgrade standards for existing, aboveground, shop-built tanks is deleted.
13. Comm 10.465, page 99; and 10.580, page 131 [*Hearing comment 5kk*]: Clarifies where and how tank-system site assessments are to be conducted and reported. Further clarification is included through definitions of these assessments in 10.050 (117) on page 22; for damage to underground components in 10.230 (11) 5. on page 57; for recordkeeping for aboveground tanks in 10.400 (11) (a) 6. and (c) 9. on pages 87 and 88; for recordkeeping for underground tank in 10.500 (9) (a) 6. and (c) 11. on pages 105 and 106; for leak detection in 10.510 (1) (e) on page 109; for tank closure and removal in 10.560 (4) on page 129; and for tank-system integrity assessments in 10.575 on page 130. Detailed site-assessment guidelines have also been developed to provide further clarification – and to replace Publication SW-175 from the Department of Natural Resources, which has been discontinued. These clarifications and guidelines are intended to help tank owners and operators identify the source, date, and cause of releases – for satisfying preconditions from private insurance carriers, in paying claims related to cleanups. Consequently, the assessment reports must be filed only with the owner or operator – except where tanks are removed or releases must be reported to the DNR, in which cases the report must also be filed with the DNR. Addresses and telephone numbers for the corresponding DNR offices are shown in an informational note.
14. Comm 10.465 (2) (c), page 99 [*Hearing comment 5LL*]: Generally exempts site-assessment requirements from applying to closure of double-wall piping for an AST, when modification or upgrading is conducted on an existing system that will remain in operation – which is similar to the exemption in Comm 10.580 (2) (c) on page 131 for UST piping.
15. Comm 10.500 (3) (d) 2., page 101 [*Hearing comment EC2b*]: Allows multiple certifications of used tanks in a contractor's yard.
16. Comm 10.500 (4) (a) Note, page 101 [*Hearing comment 5nn*]: Clarifies that elbows are an example of connections that do not need access because typically they do not need maintenance or

inspection – and cites other fittings and connectors as examples of connections that do need this access.

17. Comm 10.517 (4) (b) Note, page 118; and 10.130 (2) (a), page 38 [*Hearing comment 4c*]: Clarifies that a designer of an airport hydrant system who does not have a financial interest in the airport may be considered to be the independent third party that is required in Comm 10.130 (3) (b) 1. for leak detection methods; and recognizes that some aspects, such as these hydrant systems, may be unique, and may thereby warrant a discretionary approval.
18. Comm 10.520 (2) (b) 1., page 121 [*Hearing comment EC2b*]: Extends the repair period for sacrificial anode systems from 60 days to 90 days.
19. Comm 10.580: See Miscellaneous #13 above.
20. Comm 10.610 (1) (e) 2., page 137 [*Hearing comment 5yy*]: Increases the maximum tank wagon capacity for Class I liquids from 300 to 330 gallons.
21. Comm 10.610 (1) (e) 12., page 138 [*Hearing comment 5zz*]: Expands the electrical bonding requirement when dispensing from a tank wagon, to include Class II liquids.
22. Comm 10.610 (3) (d) 2. [deleted], page 141 [*Hearing comment GB2h*]: Deletes a maximum-capacity limit for tank vehicles.
23. Comm 10.610 (3) (f) 7. [deleted], page 141 [*Hearing comment 5bbb and GB2i*]: Deletes requiring wheel blocking during fueling from tank vehicles.
24. Comm 10.615 (5) (n) 1.: See Miscellaneous #10 above.
25. Comm 10.630 (3) (h): See Miscellaneous #10 above.

## **Other Sections Referenced in Readability Changes Numbered Above as 1, 2, 5, 14 and 17**

1. Retroactivity. Comm 10.020 (1) and (2) [pages 2 and 3]; 10.050 (74) [p. 14]; 10.140 (1) (intro.) [p. 40]; 10.145 (1) (intro.) [p. 43]; 10.230 (1) [p. 55]; 10.300 (3) [p. 63]; 10.310 (1) [p. 65]; 10.320 (1) (c) [p. 68]; 10.330 (1) [p. 69]; 10.340 (2) (a) and (5) [pp. 70 and 71]; 10.360 (1) and (2) [p. 81]; 10.370 [p. 82]; 10.400 (2) (c) and (d) [p. 83], (4) (a) [p. 84], (8) (a) [p. 86], and (10) (a) and (11) [p. 87]; 10.410 (6) (a) [p. 89]; 10.420 (2) (e), (f) and (h) [pp. 91 and 92]; 10.430 (1) [p. 94]; 10.440 (1) [p. 95]; 10.500 (4) (a) [p. 101], (5) (e) [p. 102], and (9) (a) [p. 104]; 10.505 (2) (b) and (3) [p. 108]; 10.510 (1) (a) [p. 108]; 10.517 (1) [p. 117]; 10.520 (1) (a) [p. 118], (c) 2. [p. 119], (d) 1. a. [p. 120] and (e) 3. a. [p. 121], and (2) (a) [p. 121]; 10.600 [p. 134]; and 10.700 [p. 159].
2. Exceptions. Comm 10.020 (3); 10.100 (1) (a) and (3) (a) 1.; 10.110 (2) (intro.); 10.130 (4) (a); 10.140 (1) (intro.); 10.145 (1) (intro.); 10.210 (1); 10.230 (6) (a) and (9); 10.240 (1) (f); 10.250 (2) (intro.); 10.300 (2) (b); 10.310 (3) (b); 10.320 (2) (a); 10.350 (5) (a) 7. a., (b) 2. a., and (8) (b); 10.400 (4) (a) and (6) (intro.); 10.410 (6) (a); 10.420 (1) (intro.), (2) (e) and (i), and (3) (a); 10.430 (1), (2) and (3); 10.460 (1); 10.465 (1) (a); 10.500 (9) (b) 1.; 10.510 (1) (a), (3) (a) 1., and (4) (b) 1.; 10.515 (5) (b) (intro.); 10.520 (1) (d) 1. a. and (e) 3. a.; 10.545 (1) (a) 1. and (c) 1.; 10.610 (1)

(f) 9. a. and (2) (f) 1. a.; 10.615 (3) (b) 4., (5) (a) 3. to 5. and (o) 1., (6) (c) and (7) (a); 10.640 (1) (a) and (2) (a) 1.; 10.705 (4) (intro.); and 10.735 (1) (a).

5. Forms. Comm 10.100 (1) (a) 4. Note, and 7. and Note; 10.115 (2) (b) 2. a. and Note and 5.; 10.130 (4) Note; 10.140 (2) (b) and Note, and (3) (a) and Note and (c) 1. a. and 2.; 10.145 (3) (a) and (6) (b); 10.150 (2) (intro.) and Note and (3); 10.350 (2) (b) and Note; 10.400 (5) (f) and Note and (6) (c) and Note; 10.460 (4) and Note; 10.500 (6) (d) and Note; 10.510 (2) (c) and Note; 10.520 (1) (d) 4. and Note; 10.530 (2) (e) 2. and Note, and (f) and Note; 10.560 (1) and Note; 10.560 (2) (d) and Note; 10.580 (3) (a) and Note [1]; 10.630 (3) (c) and Note; 10.680 (4) (b), (c) and Note; and 10.703 (2) and Note.

14. Cross-reference descriptions. Comm 10.230 (9); 10.250 (2) (b) and Note [2]; 10.300 (1) (b), (2) (a), and (8) (a) and (b); 10.310 (6) (a) and (b); 10.320 (3) (a) and (b); 10.350 (11) (a) and (b); 10.400 (1) (b) and (12) (a) 2.; 10.420 (4); 10.500 (3) (b) and (d) 1.; 10.610 (3) (b) 3.; 10.615 (3) (b) 5. and 6.; 10.630 (4) (b); 10.640 (1) (a), (4) (a), (5) and (6) (a); 10.710 (1); 10.713 (1) (intro.) and (4) (c); 10.715 (1); 10.717 (1) and (4) (c); 10.720 (1) and (3) (c); 10.723 (1); 10.727 (1) (a); 10.730 (1); 10.733 (1); 10.735 (1) (a); and 10.737 (1).

17. Cross-reference sections. Comm 10.050 (114) (d); 10.100 (2) (d) 2. Note; 10.130 (5) (e) Note; Table 10.200-10 Note; 10.250 (2) (b) Notes; 10.300 (1) (b) and Note [2]; 10.305 (2) and Note and (3) (b); 10.310 (2) (a); 10.320 (1) (d), (e) and (f); 10.330 (4) (d); 10.340 (1); 10.350 (6) (a) 3.; 10.420 (1) (intro.) and (2) (a) and (b); 10.605 (5) (b); 10.610 (2) (a) and (e) 1. and (3) (c) 4.; 10.615 (5) (g) 1. and (n) 2.; 10.630 (1) (a) and (d) and (2) (title); and 10.640 (1) (a) and (2) (b) 1.

*File Reference: Comm 10/Post-Hearing ChangesH-grouped*