

§ 1.954-1T [Removed]

Par. 5. Section 1.954-1T is removed.

§ 1.954-2T [Removed]

Par. 7. Section 1.954-2T is removed.

§ 1.954-9T [Removed]

Par. 9. Section 1.954-9T is removed.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 10. The authority citation for 26 CFR part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 301.7701-3 [Amended]

Par. 11. In § 301.7701-3, the last sentence in paragraph (f)(1) is removed.

§ 301.7701-3T [Removed]

Par. 12. Section 301.7701-3T is removed.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: June 29, 1999.

Donald C. Lubick,

Assistant Secretary of the Treasury.

[FR Doc. 99-17369 Filed 7-12-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 602**

[TD 8742]

RIN 1545-AU42 and 1545-AV20

Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 8742), which were published in the **Federal Register** on Wednesday, December 31, 1997 (62 FR 68167), providing the procedures for requesting an extension of time to make certain elections under the Internal Revenue Code.

DATES: This correction is effective December 31, 1997.

FOR FURTHER INFORMATION CONTACT: Cheryl Lynn Oseekey (202) 622-4970 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

Sections 301.9100-2 and 301.9100-3 of the Procedure and Administration

Regulations are the subject of these corrections. These regulations require information to be collected from taxpayers seeking to obtain from the Commissioner extensions of time to make certain elections.

Need for Correction

As published, final regulations (TD 8742) contains errors which may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 602

Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 602 is corrected by making the following correcting amendment:

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Paragraph 1. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 2. In § 602.101, paragraph (b) is amended by removing the entry for § 301.9100-1 from the table and adding entries for §§ 301.9100-2 and 301.9100-3 to the table in numerical order to read as follows:

§ 602.101 OMB Control numbers.

(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * *	* * *
301.9100-2	1545-1488
301.9100-3	1545-1488
* * *	* * *

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 99-17518 Filed 7-12-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF TRANSPORTATION**Coast Guard****33 CFR Part 117**

[CGD13-099-007]

RIN 2115-AE47

Drawbridge Operations Regulations; Columbia River, OR

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is temporarily revising the operating regulations for the dual Interstate 5 drawbridges across the Columbia River, mile 106.5, between Portland, Oregon, and Vancouver, Washington. The temporary rule will enable the bridge owner to paint the lift towers of the northbound bridge by permitting the vertical lift span to be maintained in the closed (down) position from July 26 to September 26 in 1999 and from July 15 to September 15, 2000, provided that the water level at the bridge remains at or below 6 feet (Columbia River Datum or CRD) at all times during these periods.

DATES: This rule is effective from July 26, 1999, through September 15, 2000.

ADDRESSES: Unless otherwise noted, documents referred to in this preamble are available for inspection and copying at Commander (oan), Thirteenth Coast Guard District, 915 Second Avenue, Seattle, WA 98174-1067 or deliver them to room 3510 between 7:45 a.m. and 4:25 p.m., Monday through Friday, except federal holidays.

FOR FURTHER INFORMATION CONTACT: John E. Mikesell, Chief, Plans and Programs Section, Aids to Navigation and Waterways Management Branch, Telephone (206) 220-7272.

SUPPLEMENTARY INFORMATION:**Regulatory History**

The Coast Guard published a notice of proposed rulemaking in the **Federal Register** (64 FR 17134) on April 8, 1999. The Coast Guard received no letters on the notice of proposed rulemaking. No public hearing was requested and none was held.

Background and Purpose

The purpose of the temporary change to the operation regulations for the dual Interstate 5 drawbridges (33 CFR 117.869) is to permit the bridge owner to paint the lift span of the northbound bridge. According to the Oregon Department of Transportation, the entire structure is badly in need of painting to prevent further loss of steel through corrosion. The adjacent southbound bridge on I-5 is a newer structure and is not included in this painting project. Its draw span, however, operates in unison with the southbound draw span and therefore will be affected by this rule.

Current containment requirements to prevent pollution from the lead paint removal make it necessary to install an envelope around the towers which support the movable span and to isolate

the wire ropes within the towers from contamination. This containment system makes it impossible to operate the lift span while it is in place. Derigging such a containment system can not be achieved in a timely fashion for opening the drawbridge for the passage of vessels.

The closure periods are during that part of the year that coincides with lower water levels on the Columbia River. Most vessels are able to pass through one of the two higher fixed spans of the structure south of the drawspan when the river is low. This obviates the need for the dual drawbridges to open for these vessels. The containment system will not intrude into the two fixed spans while it is in use in the drawspan.

Discussion of Comments and Changes

The Coast Guard received no letters commenting on the notice of proposed rulemaking. The start date for the closure period is being changed for 1999 from the proposed date of July 15 to July 26 because the Corps of Engineers, Portland District, has predicted that the river level will not be below 6 feet until the last week of July at the earliest. This is largely due to the late melting of the unusually substantial snow pack in the Cascade Mountains. The rule also changes the ending date for the 1999 temporary closure to September 26 instead of the proposed September 15 date. The Coast Guard will consider granting an extension of the closed period if the river level is predicted to remain at or below 6 feet at the bridges. Any extensions to the closures in this rule will be published separately in the **Federal Register**.

The closed period proposed for the year 2000 remains July 15 to September 15.

This final rule does not provide 30 days notice because a comment period was provided in the notice of proposed rulemaking. Pursuant to U.S.C. 553, notice of proposed rulemaking has been published for this regulation. However, good cause exists for making the final rule effective in less than 30 days from date of publication in the **Federal Register**. Publishing a final rule with 30 days notice before it becomes effective would be contrary to public interest since immediate action is necessary. Due to the complex planning and coordination of this bridge maintenance with water levels, the Coast Guard was not provided with notice of the final details of water level predictions for 1999 until less than 30 days prior to the date the maintenance is scheduled to begin. If normal notice and comment procedures were followed, this rule

would not become effective until after the date that the maintenance is scheduled to begin. For this reason, following normal rulemaking procedures in this case would be impracticable and contrary to the public interest.

Regulatory Evaluation

This final rule is not a significant regulatory action under 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. It has not been reviewed by the Office of Management and Budget under that Order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this rule to be so minimal that a full regulatory evaluation is unnecessary. The final rule would permit vital maintenance to be performed without unreasonable inconvenience to river traffic.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard considers whether this final rule, will have a significant economic impact on a substantial number of small entities. "Small entities" include small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. Therefore, for the reasons discussed in the Regulatory Evaluation section above, the Coast Guard certifies under 5 U.S.C. 605(b) that this final rule will not have a significant economic impact on a substantial number of small entities.

Collection of Information

This proposal contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501–3520).

Federalism

The Coast Guard has analyzed this final rule in accordance with the principles and criteria contained in Executive Order 12612, and it has been determined that the rulemaking does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environment

The Coast Guard considered the environmental impact of this final rule and concluded that, under Figure 2–1, paragraph 32(e), of Commandant Instruction M16475.1C, this rule is

categorically excluded from further environmental documentation because promulgation of changes to drawbridge regulations have been found not to have a significant effect on the environment. A written "Categorical Exclusion Determination" is not required for this final rule.

List of Subjects in 33 CFR Part 117

Bridges.

Regulations

For the reasons set out in the preamble, the Coast Guard is amending part 117 of title 33, Code of Federal Regulations, as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 49 CFR 1.46; 33 CFR 1.05–1(g); § 117.255 also issued under the authority of Public Law 102–587, 106 Stat. 5039.

2. From July 26, 1999, to September 15, 2000, a new paragraph (a)(3) is added to § 117.869 to read as follows:

§ 117.869 Columbia River.

(a) * * *

(3) The draws of the dual Interstate 5 Bridges, mile 106.5, between Portland, OR and Vancouver, WA, need not open for the passage of vessels from July 26 to September 26, 1999, and from July 15 to September 15, 2000, provided that the river level remains at or below 6 feet Columbia River Datum. If the river level rises to more than 6 feet, the bridges shall operate as provided in paragraphs (a)(1) and (2) of this section.

* * * * *

Dated: 23 June 1999.

Paul M. Blayney,

*Rear Admiral, Coast Guard, Commander,
13th Coast Guard District.*

[FR Doc. 99–17674 Filed 7–12–99; 8:45 am]

BILLING CODE 4910–15–M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01–99–115]

RIN 2115–AA97

**Safety Zone: T E L Enterprises
Fireworks Display, Great South Bay off
Davis Park, NY**

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a safety zone for the T E L