

(iii) [Reserved]. For further guidance, see § 1.274-5(c)(2)(iii).
 * * * * *
 (f) * * *
 (4) [Reserved]. For further guidance, see § 1.274-5(f)(4).
 * * * * *
 (g) [Reserved]. For further guidance, see § 1.274-5(g).
 * * * * *
 (j) [Reserved]. For further guidance, see § 1.274-5(j).
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(m) *Effective date.* * * * Paragraphs (c)(2)(iii), (f)(4), (g), and (j) of this section apply to expenses paid or incurred after December 31, 1997.

§ 1.274(d)-1 [REMOVED]

Par. 6. Section 1.274(d)-1 is removed.

§ 1.274(d)-1T [REMOVED]

Par. 7. Section 1.274(d)-1T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 8. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 9. In § 602.101, paragraph (b) is amended by adding the following entry to the table:

§ 602.101 OMB Control numbers

* * * * *
 (b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	*
1.274-5	1545-0771
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Robert E. Wenzel,
Deputy Commissioner of Internal Revenue.
 Approved: December 28, 1999.
Jonathan Talisman,
Acting Assistant Secretary of the Treasury.
 [FR Doc. 00-1382 Filed 1-21-00; 3:06 pm]
BILLING CODE 4830-01-U

DEPARTMENT OF DEFENSE

Department of the Army; Corps of Engineers

33 CFR Part 207

Navigation Regulations

AGENCY: U.S. Army Corps of Engineers, DoD.
ACTION: Final rule.

SUMMARY: The U.S. Army Corps of Engineers is amending its regulations which establish restricted areas at Bonneville Lock and Dam, at McNary Lock and Dam, at Ice Harbor Lock and Dam, at Lower Monumental Lock and Dam, at Little Goose Lock and Dam, and at Lower Granite Lock and Dam on the Columbia and Snake Rivers, Oregon and Washington. The Corps is making adjustments in the restricted area boundaries to provide a greater margin of vessel safety from sudden dangerous currents, turbulence, and whirlpools caused by the operation of spillways, electrical generators, and navigation locks. Vessels, except Government vessels, are prohibited within the restricted areas. The restricted areas upstream and downstream from the spillways can be extremely dangerous should vessels be in the restricted area

when water is released. The electrical generators and spillway gates are remotely controlled from Portland and not operated by personnel at the facility. The equipment can be activated within seconds, creating very dangerous water currents, turbulence, and whirlpools. Operation of the navigation lock also creates a very dangerous condition in the downstream area. Water that is discharged from the lock discharge culvert can create waves up to 6 feet high. Therefore, the downstream areas are reclassified from “hazardous” to “restricted” at McNary Lock and Dam, Columbia River, River Mile 292.0; at Ice Harbor Lock and Dam, Snake River, River Mile 9.7; at Lower Monumental Lock and Dam, Snake River, River Mile 41.6; at Little Goose Lock and Dam, Snake River, River Mile 70.3; and at Lower Granite Lock and Dam, Snake River, River Mile 107.5. A change in alignment of the upstream restricted areas at Bonneville Lock and Dam, at McNary Lock and Dam and at Ice Harbor Lock and Dam are to provide additional protection for the boating public.

DATES: The final rule is effective February 25, 2000.

ADDRESSES: U.S. Army Corps of Engineers, ATTN: CECW-OD, 20 Massachusetts Avenue, NW., Washington, DC 20314-1000.

FOR FURTHER INFORMATION CONTACT: Mr. James Hilton, Dredging and Navigation Branch, CECW-OD at (202) 761-8830, or Jim Runkles, (541) 374-8344, ext. 254 for Bonneville Lock and Dam or Ms. Ann Glassley at (509) 527-7115 for McNary, Ice Harbor, Lower

Monumental, Little Goose, and Lower Granite Locks and Dams.

SUPPLEMENTARY INFORMATION: The notice of proposed rulemaking was published on Wednesday, October 13, 1999, vol. 64, No. 197, pages 55441-55442. Pursuant to its authorities in Sections 4, 7, and 28 of the Rivers and Harbors Act of 1917 (40 Stat. 266; 33 U.S.C. 1) and Chapter XIX of the Army Appropriations Act of 1919 (40 Stat. 892; 33 U.S.C. 3), the Corps is amending its regulations in 33 CFR Part 207.718(v), (w)(1), (w)(4), (w)(5), (w)(6), (w)(7), and (w)(8). Paragraph (v) is deleted since the area below the dams at McNary, Ice Harbor, Lower Monumental, Little Goose, and Lower Granite is changed from “hazardous” to “restricted”. Signs mark the restricted areas. The redesignation of the downstream area from “hazardous” to “restricted” is to prohibit vessels, except government vessels, from entering the area. Under a hazardous designation, vessels could enter at their own risk. An increase in fishing vessels into the hazardous area in pursuit of adult salmon and steelhead is of great concern, since the electrical generators and spillway gates are operated remotely from Portland. There are no personnel at the dam to warn boaters of an immediate release of water. Paragraph (w)(1) is amended to provide an additional margin of safety for recreational boaters operating above and below Bonneville Lock and Dam during the discharge of water from the Juvenile Bypass System outfall structures. Paragraphs (w)(4), (w)(5), (w)(6), (w)(7), and (w)(8) are amended to provide a greater margin of safety for recreational

boaters from sudden dangerous currents, turbulence and whirlpools caused by the operation of spillways, electrical generators, and navigation locks. Operation of the electrical generators and spillway gates are remotely controlled from Portland, Oregon. The regulation governing the navigation locks and approach channels, Columbia and Snake Rivers, Washington and Oregon, 33 CFR 207.718 was adopted on January 23, 1978 (43 FR 3115). The last amendment to 33 CFR 207.718 was April 4, 1991 (56 FR 13765). This final rule is not a major rule for the purposes of Executive Order 12866. As required by the Regulatory Flexibility Act, the Corps of Engineers certifies that this final rule would not have a significant impact on small business entities.

Comments on the Proposed Rule

No comments were received to the October 13, 1999, **Federal Register** notice of proposed rulemaking. However, there was an error in the proposed upstream restricted area boundaries at Ice Harbor Lock and Dam, Lower Monumental Lock and Dam, and Little Goose Lock and Dam. The Corps Walla Walla District issued a public notice on December 16, 1988, regarding proposed changes to restricted area boundaries at McNary, Ice Harbor, Lower Monumental and Little Goose Locks and Dams. However, the restricted area boundaries in the October 13, 1999, **Federal Register** contained errors in direction and distances from the December 16, 1988 public notice. The revised restricted upstream boundary at Ice Harbor Dam provides a greater distance from the dam to protect boaters. The revised restricted upstream boundary at Lower Monumental Dam shifts the north boundary waterward to place the boat ramp outside the restricted area. The upstream restricted area boundary line at Little Goose Dam that runs on an angle of 345° 26' true for a distance of 620 yards to the north shore is amended to delete the distance, since the shore line is subject to change by lake level fluctuations and natural causes.

List of Subjects in 33 CFR Part 207

Navigation (water), Water transportation, Vessels.

For reasons set out in the preamble, Title 33, Chapter II of the Code of Federal Regulations is amended, as follows:

PART 207—NAVIGATION REGULATIONS

1. The authority citation for Part 207 continues to read as follows:

Authority: 40 Stat. 266 (33 U.S.C. 1).

2. Section 207.718 is amended by removing and reserving paragraph (v) and revising paragraphs (w)(1), (w)(4), (w)(5), (w)(6), (w)(7), and (w)(8) to read as follows:

§ 207.718 Navigation locks and approach channels, Columbia and Snake Rivers, Ore. and Wash.

* * * * *

(v) [Reserved]

(w) * * *

(1) *At Bonneville Lock and Dam.* The water restricted to all vessels, except Government vessels, are described as all waters of the Columbia River and Bradford Slough within 1,000 feet above the first powerhouse, spillway, and second powerhouse (excluding the new navigation lock channel) and all waters below the first powerhouse, spillway, second powerhouse, and old navigation lock. This is bounded by a line commencing from the westernmost tip of Robins Island on the Oregon side of the river and running in a South 65 degrees West direction a distance of approximately 2,100 feet to a point 50 feet upstream of the Hamilton Island Boat Ramp on the Washington shore. Signs designate the restricted areas. The approach channel to the new navigation lock is outside the restricted area.

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(4) *At McNary Lock and Dam.* The waters restricted to all vessels, except to Government vessels, are described as all waters commencing at the upstream end of the Oregon fish ladder thence running in the direction of 39° 28' true for a distance of 540 yards; thence 7° 49' true for a distance of 1,078 yards; thence 277° 10' for a distance of 468 yards to the upstream end of the navigation lock guidewall. The downstream limits commence at the downstream end of the navigation lock guidewall thence to the south (Oregon) shore at right angles and parallel to the axis of the dam. Signs designate the restricted areas.

(5) *At Ice Harbor Lock and Dam.* The waters restricted to all vessels, except Government vessels, are described as all waters within a distance of about 800 yards upstream of the dam lying south of the navigation lock and bound by the line commencing at the upstream end of the guidewall, and running a direction of 91° 10' true for a distance of 575 yards; thence 162° 45' to the south shore, a distance of about 385 yards. The downstream limits commencing at the downstream end of the guidewall;

thence to the south shore, at right angles and parallel to the axis of the dam. Signs designate the restricted areas.

(6) *At Lower Monumental Lock and Dam.* The waters restricted to all vessels, except Government vessels, are described as all waters commencing at the upstream of the navigation lock guidewall and running in a direction of 46° 25' true for a distance of 344 yards; thence 326° 19' true for a distance of 362 yards; thence 243° 19' true for a distance of 218 yards; thence 275° 59' true to the north shore a distance of about 290 yards. The downstream limits commence at the downstream end of the navigation lock guidewall; thence to the north shore, at right angles and parallel to the axis of the dam. Signs designate the restricted areas.

(7) *At Little Goose Lock and Dam.* The waters restricted to all vessels, except Government vessels, are described as all waters commencing at the upstream of the navigation lock guidewall and running in a direction of 60° 37' true for a distance of 676 yards; thence 345° 26' true to the north shore. The downstream limits commence 512 yards downstream and at right angles to the axis of the dam on the south shore; thence parallel to the axis of the dam to the north shore. Signs designate the restricted areas.

(8) *At Lower Granite Lock and Dam.* The waters restricted to all vessels, except Government vessels, are described as all waters commencing at the upstream of the navigation lock guidewall thence running in the direction of 131° 31' true for a distance of 608 yards; thence 210° 46' true to the south shore, a distance of about 259 yards. The downstream limits commence at the downstream end of navigation lock guidewall; thence to the south shore, at right angles and parallel to the axis of the dam. Signs designate the restricted areas.

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Dated: January 18, 2000.

Approved:

Eric R. Potts,

Colonel, U.S. Army, Executive Director of Civil Works.

[FR Doc. 00-1631 Filed 1-25-00; 8:45 am]

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