

Employee	Equivalent normal allocation rates for the 1% accrual under Plan O (defined benefit plan) percent	Equivalent normal accrual rates for the 15%/3% allocations under Plan P (defined contribution plan) percent
C (age 60)	5.91	.51
D (age 45)	1.73	1.73
E (age 35)77	3.90
F (age 25)34	8.82

(ii) Although all of the NHCEs benefit under the Plan O (the defined benefit plan), the aggregated DB/DC plan is not primarily defined benefit in character because the normal accrual rate attributable to defined benefit plans (which is 1% for all the NHCEs) is greater than the equivalent accrual rate under defined contribution plans only for Employee C. In addition, because the 15% allocation rate is only available to HCEs, the defined contribution plan cannot satisfy the requirements of § 1.401(a)(4)–2 and does not have broadly available allocation rates within the meaning of § 1.401(a)(4)–8(b)(1)(iii). Further, the defined contribution plan does not satisfy the minimum allocation gateway of § 1.401(a)(4)–8(b)(1)(iv) (3% is less than 1/3 of the 15% HCE rate). Therefore, the defined contribution plan within the DB/DC plan cannot separately satisfy § 1.401(a)(4)–1(b)(2) and does not constitute a broadly available separate plan within the meaning of paragraph (b)(2)(v)(C) of this section. Accordingly, the aggregated plans can satisfy the nondiscrimination in amounts requirement of § 1.401(a)(4)–1(b)(2) on the basis of benefits only if the aggregated plans satisfy the minimum aggregate allocation gateway of paragraph (b)(2)(v)(D) of this section.

(iii) Employee A has an aggregate normal allocation rate of 18.93% under the aggregated plans (3.93% from Plan O plus 15% from Plan P), which is the highest aggregate normal allocation rate for any HCE under the plans. Employee F has an aggregate normal allocation rate of 3.34% under the aggregated plans (.34% from Plan O plus 3% from Plan P) which is less than the 5% aggregate normal allocation rate that Employee F would be required to have to satisfy the minimum aggregate allocation gateway of paragraph (b)(2)(v)(D) of this section.

(iv) However, for purposes of satisfying the minimum aggregate allocation gateway of paragraph (b)(2)(v)(D) of this section, Employer B is permitted to treat each NHCE who benefits under the Plan O (the defined benefit plan) as having an equivalent allocation rate equal to the average of the equivalent allocation rates under Plan O for all NHCEs benefitting under that plan. The average of the equivalent allocation rates for all the NHCEs under Plan O is 2.19% (the sum of 5.91%, 1.73%, .77%, and .34%, divided by 4). Accordingly, Employer B is permitted to treat all the NHCEs as having an equivalent allocation rate attributable to Plan O equal to 2.19%. Thus, all NHCEs can be

treated as having an aggregate normal allocation rate of 5.19% for this purpose (3% from the defined contribution plan and 2.19% from the defined benefit plan) and the aggregated DB/DC plan satisfies the minimum aggregate allocation gateway of paragraph (b)(2)(v)(D) of this section.

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(c) * * *

(3) * * *

(ii) *Restructuring not available for certain testing purposes.* The safe harbor in § 1.401(a)(4)–2(b)(3) for plans with uniform points allocation formulas is not available in testing (and thus cannot be satisfied by) contributions under a component plan. Similarly, component plans cannot be used for purposes of determining whether a plan provides broadly available allocation rates (as defined in § 1.401(a)(4)–8(b)(1)(iii)), or determining whether a plan is primarily defined benefit in character or consists of broadly available separate plans (as defined in paragraphs (b)(2)(v)(B) and (C) of this section). In addition, the minimum allocation gateway of § 1.401(a)(4)–8(b)(1)(iv) and the minimum aggregate allocation gateway of paragraph (b)(2)(v)(D) of this section cannot be satisfied on the basis of component plans. See §§ 1.401(k)–1(b)(3)(iii) and 1.401(m)–1(b)(3)(iii) for rules regarding the inapplicability of restructuring to section 401(k) plans and section 401(m) plans.

David A. Mader,

Acting Deputy Commissioner of Internal Revenue.

[FR Doc. 00–25652 Filed 10–5–00; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD01–00–193]

RIN 2115–AE47

Drawbridge Operation Regulations; Kennebec River, ME

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to change the drawbridge operating regulations for the Carlton (U.S. 1) highway-railroad bridge, at mile 14.0, across the Kennebec River between Bath and Woolwich, Maine. This proposed rule will remove unnecessary operating restrictions from the regulations and provide relief to the bridge owner from the requirement to crew the bridge during periods when there have been few requests to open the bridge.

DATES: Comments must reach the Coast Guard on or before December 5, 2000.

ADDRESSES: You may mail comments to Commander (obr), First Coast Guard

District, Bridge Branch, at 408 Atlantic Avenue, Boston, MA 02110–3350, or deliver them to the same address between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (617) 223–8364. The First Coast Guard District, Bridge Branch, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the First Coast Guard District, Bridge Branch, 7 a.m. to 3 p.m., Monday through Friday, except, Federal holidays.

FOR FURTHER INFORMATION CONTACT: John McDonald, Project Officer, First Coast Guard District, (617) 223–8364.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting comments or related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD01–00–193), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know if they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the First Coast Guard District, Bridge Branch, at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The Carlton (U.S. 1) highway-railroad bridge, at mile 14.0, across the Kennebec River has a vertical clearance in the closed position of 10 feet at mean high water and 16 feet at mean low water. The existing drawbridge operating regulations are listed at 33 CFR 117.525. Vehicular travel no longer travels over the Carlton Bridge because a new fixed highway bridge has been constructed upstream. The bridge will

continue to operate as a railroad bridge only.

The bridge owner, Maine Department of Transportation (MDOT), asked the Coast Guard to remove the unnecessary restrictions from the regulations and to add several time periods during which the bridge will open on an on call basis. The bridge presently is allowed to remain closed to navigation from 6 a.m. to 7:30 a.m. and from 3:15 p.m. to 5:30 p.m., Monday through Friday, excluding

holidays. These closed periods were added to the regulations to prevent vehicular traffic congestion in Bath during the shift changes at the Bath Iron Works. These closed periods are no longer necessary and will be removed by this rule.

The bridge owner has also requested relief from crewing the bridge from 5 p.m. to 8 a.m., daily, and all day on Saturdays and Sundays from October 1 through May 14. The bridge opening log

data submitted by MDOT indicates a relatively low number of requests to open the bridge during the time periods the bridge owner has requested that the bridge shall operate on an on call basis. The greater amount of bridge openings in 1999, are attributed to construction vessel traffic during the building of the new highway bridge upstream from the Carlton Bridge.

BRIDGE OPENINGS BETWEEN 5 P.M. AND 8 A.M.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1997	0	0	0	0	9	6	7	13	5	12	0	0
1998	0	2	1	2	1	6	4	6	3	10	7	6
1999	2	7	2	4	21	24	36	5	10	20	29	12
2000	0	0	4	0	12							

BRIDGE OPENINGS SATURDAYS/SUNDAYS, OCTOBER 1 THROUGH MAY 14

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
1997	9	0	0	0	0	0	0	2
1998	10	7	3	0	2	0	0	0
1999	11	13	4	1	5	2	2	1
2000				0	0	3	0	0

The Coast Guard believes that operating the Carlton Bridge on an advance notice basis from 5 p.m. to 8 a.m., daily, and all day on Saturdays and Sundays, from October 1 through May 14, is reasonable and will still meet the needs of navigation. This conclusion is based upon the low number of opening requests received over the past several years and the fact that the bridge will still open on signal after the advance notice is given.

Discussion of Proposal

The Coast Guard proposes to revise the operating regulations listed at 33 CFR 117.525 for the Carlton (U.S. 1) highway-railroad bridge.

The bridge will no longer be called the Carlton (U.S. 1) highway-railroad bridge in the regulations. It will simply be called the Carlton Bridge.

Paragraph (a)(1), which requires the bridge to open for emergency situations, will be removed because it is now listed at 33 CFR 117.31.

Paragraph (a)(2) will be removed because the bridge no longer carries vehicular traffic.

Paragraph (a)(3) will be removed because train traffic is so infrequent that regulation to prevent conflicts between vessel and train traffic is no longer necessary.

Paragraphs (a)(4) through (a)(7) will be removed and replaced as simply paragraph (a)(1) through (a)(2)

indicating the new operating regulations for the Carlton Bridge.

Paragraph (b) for the Route 197 Bridge, mile 27.1, between Richmond and Dresden, Maine, will remain unchanged.

The proposed new operating hours for the Carlton Bridge would require that from May 15 through September 30, the draw would open on signal; except that, from 5 p.m. to 8 a.m., the draw would open on signal if at least a two-hour advance notice is given.

From October 1 through May 14, the draw would open on signal; except that, from 5 p.m. to 8 a.m., the draw would open on signal after a twenty-four hours advance notice is given and from 8 a.m. to 5 p.m., on Saturday and Sunday, the draw would open on signal after an eight-hour notice is given.

Regulatory Evaluation

This proposed rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040, Feb. 26, 1979).

We expect the economic impact of this proposed rule to be so minimal that

a full Regulatory Evaluation, under paragraph 10e of the regulatory policies and procedures of DOT, is unnecessary. This conclusion is based on the fact that the bridge will still open for marine traffic at all times provided the advance notice is given.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises 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.

The Coast Guard certifies under section 5 U.S.C. 605(b), that this proposed rule would not have a significant economic impact on a substantial number of small entities. This conclusion is based upon the fact that the bridge will still open for all vessel traffic at all times after the advance notice is given.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it

qualifies and how and to what degree this rule would economically affect it.

Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520.).

Federalism

We have analyzed this proposed rule under E.O. 13132 and have determined that this rule does not have implications for federalism under that Order.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal government or the private sector to incur direct costs without the Federal Government's having first provided the funds to pay those costs. This proposed rule would not impose an unfunded mandate.

Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under E.O. 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of E.O. 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

We have analyzed this proposed rule under E.O. 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or risk to safety that may disproportionately affect children.

Environment

We considered the environmental impact of this proposed rule and concluded that, under figure 2–1, paragraph (32)(e), of Commandant Instruction M16475.1C, this proposed rule is categorically excluded from further environmental documentation because promulgation of drawbridge regulations have been found not to have a significant effect on the environment. A “Categorical Exclusion Determination” is available in the docket where indicated under ADDRESSES.

List of Subjects in 33 CFR Part 117

Bridges.

Regulations

For the reasons set out in the preamble, the Coast Guard proposes to amend 33 CFR part 117 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); section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

2. Section 117.525(a) is revised to read as follows:

§ 117.525 Kennebec River

(a) The draw of the Carlton Bridge, mile 14.0, between Bath and Woolwich shall operate as follows:

(1) From May 15 through September 30 the draw shall open on signal; except that, from 5 p.m. to 8 a.m., the draw shall open on signal if a two-hour notice is given by calling the number posted at the bridge.

(2) From October 1 through May 14 the draw shall open on signal; except that, from 5 p.m. to 8 a.m., the draw shall open on signal after a twenty-four hour advance notice is given and on Saturdays and Sundays from 8 a.m. to 5 p.m. the draw shall open on signal after an eight-hour advance notice is given by calling the number posted at the bridge.

* * * * *

Dated: September 13, 2000.

G.N. Naccara,

U.S. Coast Guard, Commander, First Coast Guard District.

[FR Doc. 00–25755 Filed 10–5–00; 8:45 am]

BILLING CODE 4910–15–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[VA088–5051b; FRL–6880–7]

Approval and Promulgation of Air Quality Implementation Plans; Virginia; 15 Percent Plan for Northern Virginia Portion of the Metropolitan Washington, DC Ozone Nonattainment Area

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: We are proposing to convert our conditional interim approval of the

State Implementation Plan (SIP) revision submitted by the Commonwealth of Virginia for the Northern Virginia portion of the Metropolitan Washington, D.C. ozone nonattainment area to achieve a 15 percent reduction in volatile organic compound emissions (the 15% plan) to a full approval. In the “Rules and Regulations” section of this **Federal Register**, we are converting our conditional interim approval of Virginia’s 15% plan SIP revision to a full approval as a direct final rule because we view this as a noncontroversial amendment and because we anticipate no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If we receive no adverse comments, we will not undertake further action on this proposed rule. If we receive adverse comments, we will withdraw the direct final rule, and it will not take effect. We will address all public comments in a subsequent final rule based on this proposed rule. We will not institute a second comment period on this action. Anyone interested in providing comments on this action should do so at this time.

DATES: Comments must be received in writing by November 6, 2000.

ADDRESSES: Written comments should be addressed to David L. Arnold, Chief, Ozone and Mobile Sources Branch, Mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the documents relevant to this action are available for public inspection during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103; and the Virginia Department of Environmental Quality, 629 East Main Street, Richmond, Virginia 23219.

FOR FURTHER INFORMATION CONTACT: Janice Lewis, (215) 814–2185, at the EPA Region III address above, or by e-mail at lewis.janice@epa.gov.

SUPPLEMENTARY INFORMATION: For further information, please see the direct final rule, with the same title, located in the “Rules and Regulations” section of this **Federal Register** publication.

Dated: September 25, 2000.

Bradley M. Campbell,

Regional Administrator, Region III.

[FR Doc. 00–25471 Filed 10–5–00; 8:45 am]

BILLING CODE 6560–50–P