

1986, Public Law 99-514, 100 Stat. 2085). If, however, the contract distributed by such exempt trust is a life insurance contract, retirement income contract, endowment contract, or other contract providing life insurance protection, the fair market value of the contract at the time of distribution must be included in the distributee's income in accordance with the provisions of section 402(a), except to the extent that, within 60 days after the distribution of the contract, all or any portion of such value is irrevocably converted into a contract under which no part of any proceeds payable on death at any time would be excludable under section 101(a) (relating to life insurance proceeds), or the contract is treated as a rollover contribution under section 402(c). If the contract distributed by such trust is a transferable annuity contract, or a retirement income, endowment, or other life insurance contract and such contract is not treated as a rollover contribution under section 402(c), then, notwithstanding the preceding sentence, the fair market value of the contract is includible in the distributee's gross income unless, within such 60 days, such contract is made nontransferable.

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**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

Approved: August 9, 2005.

**Eric Solomon,**

*Acting Deputy Assistant Secretary for Tax Policy.*

[FR Doc. 05-17046 Filed 8-26-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD11-05-023]

#### Drawbridge Operation Regulations; Petaluma River, Blackpoint, CA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, Eleventh Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Blackpoint Railroad Drawbridge across the Petaluma River, mile 0.8, at Blackpoint, CA. This deviation allows the bridge to remain in the closed-to-

navigation position for necessary bridge repair.

**DATES:** This deviation is effective from 6:30 a.m. until 8 p.m. on Monday August 29, 2005.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at Commander (oan), Eleventh Coast Guard District, Building 50-3, Coast Guard Island, Alameda, CA 94501-5100 between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (510) 437-3516. Commander (oan), Eleventh Coast Guard District maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:**

David H. Sulouff, Chief, Bridge Section, Eleventh Coast Guard District, telephone (510) 437-3516.

**SUPPLEMENTARY INFORMATION:** The Sonoma-Marin Area Rail Transit District requested to secure the Blackpoint Drawbridge, mile 0.8, Petaluma River, in the closed-to-navigation position on 29 August 2005, during daylight hours for bridge repair. The drawbridge provides unlimited vertical clearance in the full open-to-navigation position, and 7 feet vertical clearance, above Mean High Water, when closed. The drawbridge is normally maintained in the fully open position, except for the crossing of trains or for maintenance, as required by 33 CFR 117.187.

The proposed work was coordinated with waterway users. From 6:30 a.m. to 8 p.m. on Monday, August 29, 2005, the drawspan may be secured in the closed-to-navigation position and need not open for vessels. If safe to do so, a vessel can pass through the bridge during this period. The drawspan will be able to open in an emergency with a one-hour advance notice. The drawspan shall resume normal operations after 8 p.m. on August 29, 2005.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: August 16, 2005.

**Kevin J. Eldridge,**

*Rear Admiral, U.S. Coast Guard, Commander, Eleventh Coast Guard District.*

[FR Doc. 05-17094 Filed 8-26-05; 8:45 am]

**BILLING CODE 4910-15-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD07-04-124]

RIN 1625-AA09

#### Drawbridge Operation Regulation; Skidaway Bridge (SR 204), Intracoastal Waterway, Mile 592.9, Savannah, Chatham County, GA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is changing the operating regulations of the Skidaway Bridge (SR 204) across the Intracoastal Waterway, mile 592.9, in Savannah, Georgia. This rule allows the bridge to open on signal, except that from Monday through Friday, not including Federal holidays, the bridge need only open on the hour between 6:31 a.m. and 8:59 a.m. and on the hour and half hour between 4:31 p.m. and 6:29 p.m.

**DATES:** This rule is effective September 28, 2005.

**ADDRESSES:** Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of docket (CGD07-04-124) and are available for inspection or copying at Commander (obr), Seventh Coast Guard District, 909 SE 1st Avenue, Suite 432, Miami, Florida 33131, between 7:30 a.m. and 4 p.m., Monday through Friday, except Federal holidays. Bridge Branch (obr), Seventh Coast Guard District, maintains the public docket for this rulemaking.

**FOR FURTHER INFORMATION CONTACT:** Mr. Gwin Tate, Project Manager, Seventh Coast Guard District, Bridge Branch, (305) 415-6747.

**SUPPLEMENTARY INFORMATION:**

#### Regulatory History

On December 3, 2004, we published a notice of proposed rulemaking (NPRM) entitled Drawbridge Operation Regulations; Skidaway Bridge (SR 204), Intracoastal Waterway, Mile 592.9, Savannah, Chatham County, GA in the **Federal Register** (69 FR 70209). We received 8 letters commenting on the proposed rule. No public meeting was requested, and none was held.

#### Background and Purpose

On January 7, 2004, the General Manager of the Landings Association, a residential development with over 8500 residents that comprises approximately

90% of the Skidaway Island population, contacted the Chatham County Department of Public Works regarding traffic problems caused by the current bridge schedule. On April 22, 2004, the Department of Public Works, which operates and maintains the bridge, contacted the Coast Guard and requested assistance in creating a bridge openings schedule to help ease vehicular congestion on the Skidaway Bridge. The Skidaway Bridge is the only roadway between Skidaway Island and the mainland. Its operation is governed by 33 CFR 117.5, which requires the bridge to open on signal. Bridge tender logs indicate that the openings schedule will improve vehicular traffic flow while still meeting the reasonable needs of navigation. During a twelve-month time period, vessel requests for openings remained at or below an average of two per hour, and below three during each restricted opening period in the morning and afternoon.

#### Discussion of Comments and Changes

This Final Rule is less restrictive than the proposal in the original NPRM. The NPRM provided for weekday closures of the Skidaway Bridge between 6:30 a.m. and 9 a.m., and 4:30 p.m. and 6:30 p.m. This Final Rule allows for openings on each hour between 6:31 a.m. and 8:59 a.m., and openings on each hour and half hour between 4:31 p.m. and 6:29 p.m. This revision enables both boaters and motorists to plan their respective crossings of the Skidaway Bridge pursuant to this Final Rule, thereby improving vehicular traffic flow without unreasonably interfering with vessel traffic.

This Final Rule allows for hourly openings during the designated time period in the morning, and openings each half-hour during the designated time period in the evening. The frequency of scheduled openings in the evening is higher than the frequency in the morning because peak evening vehicular traffic is less concentrated than peak morning vehicular traffic.

The Coast Guard received a total of 8 written comments in response to the NPRM:

(1) Five were in favor of the proposed rule as written.

(2) One commenter recommended that the schedule be altered slightly, opening every half hour during the designated morning and evening time periods.

The Coast Guard agrees that the original schedule proposed in the NPRM was too restrictive in that it did not provide for any openings during the morning and evening time periods. Accordingly, this Final Rule provides

for openings pursuant to a schedule, thereby enabling boaters and motorists to plan their trips accordingly. This revision will help reduce vehicular congestion without unreasonably interfering with vessel traffic.

(3) One commenter recommended that the bridge adopt a half hour schedule between 9 a.m. and 4:30 p.m. during the prescribed time period.

Test results indicated a small number of openings during this time period. Because the Coast Guard believes that scheduled openings throughout the day would not help ease vehicular congestion in the vicinity of the Skidaway Bridge, this Final Rule requires openings pursuant to a schedule only during peak hours of vehicular traffic in the morning and evening.

(4) One commenter was unable to determine why a change in the current operating schedule was needed if there were few openings during the designated time periods.

Although the Skidaway Bridge averaged fewer than three openings during the designated periods, putting the bridge on a defined schedule enables motorists to plan their trips accordingly. This should reduce the amount of vehicles waiting at the Skidaway Bridge during openings at times of peak vehicular traffic, thereby helping to ease vehicular congestion. The Coast Guard believes that this Final Rule achieves the most equitable compromise between the needs of boaters and motorists transiting beneath or across the Skidaway Bridge.

#### Regulatory Evaluation

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 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 Homeland Security (DHS).

We expect the economic impact of this rule to be so minimal on vessel traffic that a full Regulatory Evaluation is unnecessary. Boaters may mitigate impact of this Final Rule by planning their passage through the Skidaway Bridge in accordance with scheduled openings. The vehicular traffic crossing this bridge is now in excess of 9,000 vehicles per day. This rule will have a positive impact on vehicular traffic due to its establishment of scheduled bridge openings during the designated time periods.

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this 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 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

#### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process. The Coast Guard offered small businesses, organizations, or governmental jurisdictions that had questions about the rule's provisions or believed the rule would affect them to contact Mr. Gwin Tate, Project Manager, Seventh Coast Guard District, Bridge Branch, (305) 415–6747.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247).

#### Collection of Information

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

#### Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

### Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

This rule will not affect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### Civil Justice Reform

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

### Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

### Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

### Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not

require a Statement of Energy Effects under Executive Order 13211.

### Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### Environment

We have analyzed this rule under Commandant Instruction M16475.ID, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2–1, paragraph (32)(e) of the Instruction, from further environmental documentation.

### List of Subjects in 33 CFR Part 117

Bridges.

### Regulations

■ For the reasons discussed in the preamble, the Coast Guard amends 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; Department of Homeland Security Delegation No. 0170.1; 33 CFR 1.05–1(g); section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

■ 2. In § 117.353, add paragraph (c) to read as follows:

**§ 117.353 Atlantic Intracoastal Waterway, Savannah River to St. Marys River.**

\* \* \* \* \*

(c) *Skidaway, SR 204, mile 592.9 near Savannah.* The draw shall open on

signal, except that from 6:31 a.m. to 8:59 a.m. Monday through Friday except Federal holidays, the draw need open only on the hour, and from 4:31 p.m. to 6:29 p.m. Monday through Friday except Federal holidays, the draw need open only on the hour and half hour.

\* \* \* \* \*

Dated: August 9, 2005.

**D.B. Peterman,**

*Rear Admiral, U.S. Coast Guard, Commander, Seventh Coast Guard District.*

[FR Doc. 05–17095 Filed 8–26–05; 8:45 am]

**BILLING CODE 4910–15–P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[CGD13–05–033]

RIN 1625–AA00

#### Safety Zone Regulations, New Tacoma Narrows Bridge Construction Project

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule; change in effective period.

**SUMMARY:** The Coast Guard is extending the effective period for a temporary safety zone during preconstruction for the Tacoma Narrows Bridge construction project. The Coast Guard is taking this action to safeguard the public from hazards associated with the transport and construction of the cable wires and cable bands being used to construct the catwalk for the new bridge. Entry into this zone is prohibited unless authorized by the Captain of the Port, Puget Sound or his designated representatives.

**DATES:** The effective period for the temporary final rule published at 70 FR 45537, August 8, 2005, is extended from August 20, 2005, through September 8, 2005.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket CGD13–05–033 and are available for inspection or copying at Coast Guard Sector Seattle, Waterways Management Division, 1519 Alaskan Way South, Seattle, WA 98134, between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Junior Grade Jessica Hagen, Waterways Management Division, Coast Guard Sector Seattle, at (206) 217–6232.

**SUPPLEMENTARY INFORMATION:**