

guidance regarding whether receipt of particular types of fees, such as contingent fees and other fees and compensation received from parties other than the plan or plan sponsor, would be treated as impairing an accountant's independence for purposes of auditing and rendering an opinion on the financial information required to be included in the plan's annual report?

11. Should the Department define the term "firm" in Interpretive Bulletin 75-9 or otherwise issue guidance on the treatment of subsidiaries and affiliates of an accounting firm in evaluating the independence of an accounting firm and members of the firm? If so, what should the guidance provide regarding subsidiaries and affiliates in the evaluation of the independence of an accountant or accounting firm?

12. Should the Department's independence guidance include an "appearance of independence" requirement in addition to the requirement that applies by reason of the ERISA requirement that the accountant perform the plan's audit in accordance with GAAS?

13. Should the Department require accountants and accounting firms to have written policies and procedures on independence which apply when performing audits of employee benefit plans? If so, should the Department require those policies and procedures be disclosed to plan clients as part of the audit engagement?

14. Should the Department adopt formal procedures under which the Department will refer accountants to state licensing boards for discipline when the Department concludes an accountant has conducted an employee benefit plan audit without being independent?

15. Should accountants and accounting firms be required to make any standard disclosures to plan clients about the accountant's and firm's independence as part of the audit engagement? If so, what standard disclosures should be required?

Signed at Washington, DC, this 5th day of September 2006.

Ann L. Combs,

Assistant Secretary, Employee Benefits Security Administration.

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 938

[PA-148-FOR]

Pennsylvania Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Proposed rule; extension of comment period and notice of hearing.

SUMMARY: We are reopening the public comment period on the proposed Pennsylvania Regulatory Program rule published on July 31, 2006. The comment period is being reopened in order to afford the public more time to comment and allow enough time to hold a public hearing which has been requested by several individuals. We are also notifying the public of the date, time and location for the public hearing.

DATES: Comments on the proposed rule must be received on or before 4 p.m., local time on September 28, 2006. The public hearing will be held on Thursday, September 21, 2006, at 7 p.m. local time.

ADDRESSES: You may submit written or electronic comments identified by PA-148, by any of the following methods:

- *E-Mail:* grieger@osmre.gov. Include docket number PA-148-FOR in the subject line of the message.
- *Mail/Hand-Delivery/Courier:* George Rieger, Director, Pittsburgh Field Division, Office of Surface Mining Reclamation and Enforcement, 415 Market Street, Room 304, Harrisburg, Pennsylvania 17101

• *Federal e-Rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

For detailed instructions on submitting comments and additional information on the rulemaking process, see "III. Public Comment Procedures" in the **SUPPLEMENTARY INFORMATION** section of the proposed rule published on July 31, 2006.

Public hearing: The public hearing will be held at The Days Inn, located at 3620 Route 31, Donegal, Pennsylvania 15628, telephone: 724-593-7536, on September 21, 2006, at 7 p.m. local time.

FOR FURTHER INFORMATION CONTACT:

George Rieger, Director, Pittsburgh Field Division, Telephone: (717) 782-4036, e-mail: grieger@osmre.gov.

SUPPLEMENTARY INFORMATION: On July 31, 2006 (71 FR 43087), we published a proposed rule that would revise the

Pennsylvania Regulatory Program. The revisions would address blasting for the development of shafts for underground mines and make administrative changes to regulations relating to blasting in 25 Pa. Code Chapters 87, 88, 89 and 210. Specifically, the proposed changes would: (1) Clarify that the use of explosives in connection with the construction of a mine opening for an underground coal mine is a surface mining activity subject to the applicable requirements in Chapters 87 or 88 and that the person conducting the blasting activity must possess a blaster's license; (2) change the scheduling requirements applicable to the use of explosives for constructing openings for underground coal mines and changes to the requirements for protective measures to be taken when surface coal mine blasting is in proximity to a public highway or an entrance to a mine; and (3) add a category for mine opening blasting to the classifications of blaster's licenses.

We have received several requests for a public hearing on the proposed rule. We are extending the public comment period in order to afford the public more time to comment and allow enough time to schedule and hold the hearing. The date, time, and location for the public hearing may be found under **DATES** and **ADDRESSES** above.

The hearings will be open to anyone who would like to attend and/or testify. The primary purpose of the public hearing is to obtain your comments on the proposed rule so that we can prepare a complete and objective analysis of the proposal. The purpose of the hearing officer is to conduct the hearing and receive the comments submitted. Comments submitted during the hearing will be responded to in the preamble to the final rule, not at the hearing. We appreciate all comments but those most useful and likely to influence decisions on the final rule will be those that either involve personal experience or include citations to and analysis of the Surface Mining Control and Reclamation Act of 1977, its legislative history, its implementing regulations, case law, other State or Federal laws and regulations, data, technical literature, or relevant publications.

At the hearing, a court reporter will record and make a written record of the statements presented. This written record will be made part of the administrative record for the rule. If you have a written copy of your testimony, we encourage you to give us a copy. It will assist the court reporter in preparing the written record. Any disabled individual who needs

reasonable accommodation to attend the hearing is encouraged to contact the person listed under **FOR FURTHER INFORMATION CONTACT**.

List of Subjects in 30 CFR Part 938

Intergovernmental relations, Surface mining, Underground mining.

Dated: August 23, 2006.

Michael K. Robinson,

Acting Regional Director, Appalachian Region.

[FR Doc. E6-14756 Filed 9-8-06; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD5-06-086]

RIN 1625-AA09

Drawbridge Operation Regulations; Darby Creek, PA

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to change the operating regulations for the Consolidated Rail Corporation (CONRAIL) Railroad Bridge, at mile 0.3, across Darby Creek in Essington, Pennsylvania. The proposal would allow the bridge to be left in the open-to-navigation position from April 1 through October 31 of every year. The bridge would only close for the passage of trains and to perform periodic maintenance. From November 1 to March 31, the bridge would open on signal, if at least 24 hours notice is given by calling (856) 231-7088 or (856) 662-8201.

DATES: Comments and related material must reach the Coast Guard on or before November 13, 2006.

ADDRESSES: You may mail comments and related material to Commander (dpb), Fifth Coast Guard District, Federal Building, 1st Floor, 431 Crawford Street, Portsmouth, VA 233704-5004. The Fifth Coast Guard District 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 Commander (dpb), Fifth Coast Guard District between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT:

Waverly W. Gregory, Jr., Bridge Administrator, Fifth Coast Guard District, at (757) 398-6222.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking CGD05-06-086, 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 a return receipt, please enclose a stamped, self-addressed postcard or envelope. We will consider all submittals 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 Commander (dpb), Fifth Coast Guard District 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

CONRAIL owns and remotely operates the railroad drawbridge across Darby Creek, at mile 0.3, located in Essington, Pennsylvania. The current operating regulations set out in 33 CFR 117.903 requires that from May 15 through October 15, the draw be left in the open position at all times and will only be lowered for the passage of trains and to perform periodic maintenance authorized in accordance with subpart A of this part. From October 16 through May 14, the draw shall open on signal if at least 24 hours notice is given by telephone at (856) 231-7088 or (856) 662-8201. Operational information will be provided 24 hours a day at the same telephone numbers.

The CONRAIL Railroad Bridge, a bascule-type drawbridge, has a vertical clearance in the closed position to vessels of approximately three feet above mean high water; and unlimited vertical clearance in the open-to-navigation position.

The Ridley Township Municipal Marina Authority has requested a change to the operating regulations for the Railroad Bridge, due to increased

marine traffic under the bridge from April 1 to October 31. CONRAIL has agreed to modify the operating regulations of the drawbridge to accommodate additional vessel traffic.

Discussion of Proposed Rule

The Coast Guard proposes to amend 33 CFR 117.903(a), which governs the CONRAIL railroad drawbridge across Darby Creek, at mile 0.3 in Essington, Pennsylvania, by amending paragraphs (a)(3) and (a)(13). From April 1 through October 31, the bridge would be left in the open position and would only close for the passage of trains and to perform periodic maintenance authorized in accordance with subpart A of this part. From November 1 to March 31, the draw of the CONRAIL Railroad Bridge need only open on signal if at least 24 hours notice is given by calling (856) 231-7088 or (856) 662-8201. Operational information will be provided 24 hours a day by telephone at (856) 231-7088 or (856) 662-8201, respectively.

Regulatory Evaluation

This proposed 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 proposed rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. We reached this conclusion based on the fact CONRAIL, the only known land user of the bridge, has agreed to the change in the operating regulations.

Small Entities

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