

provided in paragraph (a)(3) of this section apply to plan amendments adopted after August 9, 2006.

(4) *Effective date for change to redundancy rule regarding bifurcation of benefits.* The rules provided in paragraph (c)(6) of this section are applicable for amendments adopted after August 9, 2006.

(5) *Effective date for rules relating to utilization test.* The rules provided in paragraph (f) of this section are applicable for amendments adopted after December 31, 2006.

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Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: July 31, 2006.

Eric Solomon,

Acting Deputy Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD01-06-105]

Drawbridge Operation Regulations; Jamaica Bay and Connecting Waterways, Queens, NY

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Marine Parkway Bridge across Jamaica Bay at mile 3.0, at Queens, New York. Under this temporary deviation, the Marine Parkway Bridge need not open for the passage of vessel traffic between 7 a.m. and 3 p.m. on August 28, 2006 and August 29, 2006. This deviation is necessary to facilitate scheduled bridge maintenance.

DATES: This deviation is effective from August 28, 2006 through August 29, 2006.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the First Coast Guard District, Bridge Branch Office, One South Street, New York, New York, 10004, between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (212) 668-7165. The First Coast Guard

District Bridge Branch Office maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: Judy Leung-Yee, Project Officer, First Coast Guard District, at (212) 668-7195.

SUPPLEMENTARY INFORMATION: The Marine Parkway Bridge, across Jamaica Bay at mile 3.0, at Queens, New York, has a vertical clearance in the closed position of 55 feet at mean high water and 59 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.795(a).

The owner of the bridge, MTA Bridges and Tunnels, requested a temporary deviation to facilitate bridge inspection operations. The bridge will not be able to open while the bridge inspection operation is underway.

Under this temporary deviation, the Marine Parkway Bridge across Jamaica Bay at mile 3.0 need not open for the passage of vessel traffic between 7 a.m. and 3 p.m. on August 28, 2006 and August 29, 2006.

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.

Should the bridge maintenance authorized by this temporary deviation be completed before the end of the effective period published in this notice, the Coast Guard will rescind the remainder of this temporary deviation, and the bridge shall be returned to its normal operating schedule. Notice of the above action shall be provided to the public in the Local Notice to Mariners and the **Federal Register**, where practicable.

This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: August 1, 2006.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD01-06-099]

Drawbridge Operation Regulations; Long Island, New York Inland Waterway From East Rockaway Inlet to Shinnecock Canal, Jones Beach, NY

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Loop Parkway Bridge across Long Creek at mile 0.7, at Jones Beach, New York. Under this temporary deviation, the Loop Parkway Bridge need not open for the passage of vessel traffic from 8:30 a.m. through 11:30 a.m. and 1:30 p.m. through 4:30 p.m., daily, from September 6, 2006 through October 26, 2006. A single bridge opening for all inbound commercial fishing vessels shall be provided, if a request to open the bridge is given, during the 1:30 p.m. to 4:30 p.m. bridge closure period. This deviation is necessary to facilitate scheduled bridge maintenance.

DATES: This deviation is effective from September 6, 2006 through October 26, 2006.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the First Coast Guard District, Bridge Branch Office, One South Street, New York, New York 10004, between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (212) 668-7165. The First Coast Guard District Bridge Branch Office maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: Judy Leung-Yee, Project Officer, First Coast Guard District, at (212) 668-7195.

SUPPLEMENTARY INFORMATION: The Loop Parkway Bridge, across Long Creek at mile 0.7, at Jones Beach, New York, has a vertical clearance in the closed position of 21 feet at mean high water and 25 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.799(f).

The owner of the bridge, New York State Department of Transportation, requested a temporary deviation to facilitate bridge painting operations. The bridge will not be able to open while the bridge painting operation is underway.

Under this temporary deviation, the Loop Parkway Bridge across Long Creek at mile 0.7, need not open for the passage of vessel traffic from 8:30 a.m. through 11:30 a.m. and from 1:30 p.m. through 4:30 p.m., daily, from September 6, 2006 through October 26, 2006. All inbound commercial fishing vessels shall be provided a single bridge opening during the 1:30 p.m. through 4:30 p.m. bridge closure period each day provided a bridge opening request is