

determination of whether an entity is domestic or foreign is made independently from the determination of its corporate or non-corporate classification. See §§ 301.7701-2 and 301.7701-3 for the rules governing the classification of entities.

(b) *Examples.* The following examples illustrate the rules of this section:

Example 1. (i) *Facts.* Y is an entity that is created or organized under the laws of Country A as a public limited company. It is also an entity that is organized as a limited liability company (LLC) under the laws of State B. Y is classified as a corporation for Federal tax purposes under the rules of §§ 301.7701-2, and 301.7701-3.

(ii) *Result.* Y is a domestic corporation because it is an entity that is classified as a corporation and it is organized as an entity under the laws of State B.

Example 2. (i) *Facts.* P is an entity with more than one owner organized under the laws of Country A as an unlimited company. It is also an entity that is organized as a general partnership under the laws of State B. P is classified as a partnership for Federal tax purposes under the rules of §§ 301.7701-2, and 301.7701-3.

(ii) *Result.* P is a domestic partnership because it is an entity that is classified as a partnership and it is organized as an entity under the laws of State B.

(c) *Effective date.*—(1) *General rule.* Except as provided in paragraph (c)(2) of this section, the rules of this section apply as of August 12, 2004, to all business entities existing on or after that date.

(2) *Transition rule.* For business entities created or organized under the laws of more than one jurisdiction as of August 12, 2004, the rules of this section apply as of May 1, 2006. These entities, however, may rely on the rules of this section as of August 12, 2004.

§ 301.7701-5T [Removed]

■ **Par. 7.** Section 301.7701-5T is removed.

Approved: January 17, 2006.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Eric Solomon,

Acting Deputy Assistant Secretary of the Treasury.

[FR Doc. 06-817 Filed 1-27-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 392

[DoD Instruction 5134.04]

Director of Small and Disadvantaged Business Utilization

AGENCY: Department of Defense.

ACTION: Final rule.

SUMMARY: This document removes regulations from Title 32 of the Code of Federal Regulations concerning the Director of Small and Disadvantaged Business Utilization. This part has served the purpose for which it was intended in the CFR and is no longer necessary.

EFFECTIVE DATE: January 30, 2006.

FOR FURTHER INFORMATION CONTACT: L.M. Bynum (703) 696-4970.

SUPPLEMENTARY INFORMATION: The revised DoD Instruction 5134.04 is available at <http://www.dtic.mil/whs/directives/corres/html/513404.htm>.

List of Subjects in 32 CFR Part 392

Organizations.

PART 392—[REMOVED]

■ Accordingly, by the authority of 10 U.S.C. 301, 32 CFR part 392 is removed.

Dated: January 24, 2006.

L.M. Bynum,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 06-814 Filed 1-27-06; 8:45 am]

BILLING CODE 5001-06-M

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[COTP Honolulu 06-002]

RIN 1625-AA87

Security Zone; Pearl Harbor and Adjacent Waters, Honolulu, HI

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: This temporary rule establishes a 500-yard moving security zone around the U.S. Forces vessel SBX-1 during transit and float-off operations in the waters adjacent to Pearl Harbor, HI. The SBX-1 will transit aboard the M/V BLUE MARLIN and will be floated-off and escorted into Pearl

Harbor. This security zone is necessary to protect the SBX-1 from hazards associated with other vessels or persons approaching too close during the transit, float-off, and escort operations. Entry of persons or vessels into this temporary security zone is prohibited unless authorized by the Captain of the Port (COTP).

DATES: This rule is effective from 12 a.m. (HST) on January 13, 2006 to 11:59 p.m. (HST) on January 31, 2006.

ADDRESSES: Documents indicated in this preamble as being available in the docket are part of docket COTP Honolulu 06-002 and are available for inspection or copying at Coast Guard Sector Honolulu between 7 a.m. and 3:30 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant (Junior Grade) Quincey Adams, U.S. Coast Guard Sector Honolulu at (808) 842-2600.

SUPPLEMENTARY INFORMATION:

Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. The Coast Guard was not given the final voyage plan in time to initiate full rulemaking, and the need for this temporary security zone was not determined until less than 30 days before the SBX-1 will require the zone's protection. Publishing an NPRM and delaying the effective date would be contrary to the public interest since the transit would occur before the rulemaking process was complete, thereby jeopardizing the security of the people and property associated with the operation. Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. The COTP finds this good cause to be the immediate need for a security zone to allay the waterborne security threats surrounding the SBX-1's transit.

Background and Purpose

On January 9, 2006, U.S. Forces vessel SBX-1 entered the Honolulu Captain of the Port Zone while attached to the loading platform of M/V BLUE MARLIN. COTP Honolulu Order 06-001 established a security zone to protect its float-off and transit into Pearl Harbor, HI (165.T14-131 Security Zone; Pearl Harbor and adjacent waters, Honolulu, HI).

That temporary final rule expired on January 12, 2006 at 11:59 p.m. The Navy contacted the Coast Guard that day to

request a security zone that will protect the same operation through January 31, 2006 because unfavorable weather has thus far prevented its completion. The Coast Guard agrees that a temporary moving 500-yard security zone around the SBX-1 is necessary to protect it for the entire operation.

Discussion of Rule

This temporary security zone is effective from 12 a.m. (HST) on January 13, 2006 to 11:59 p.m. (HST) on January 31, 2006. It is located within the Honolulu Captain of the Port Zone (See 33 CFR 3.70-10) and covers all waters extending 500 yards in all directions from U.S. Forces vessel SBX-1, from the surface of the water to the ocean floor. The security zone moves with the SBX-1 while it is aboard M/V BLUE MARLIN or being floated-off, then continues to move with the SBX-1 while it is in transit. The security zone becomes fixed when the SBX-1 is anchored, position-keeping, or moored.

The general regulations governing security zones contained in 33 CFR 165.33 apply. Entry into, transit through, or anchoring within this zone is prohibited unless authorized by the Captain of the Port or a designated representative thereof. Any Coast Guard commissioned, warrant, or petty officer, and any other Captain of the Port representative permitted by law, may enforce the zone. The Captain of the Port may waive any of the requirements of this rule for any person, vessel, or class of vessel upon finding that application of the security zone is unnecessary or impractical for the purpose of maritime security. Vessels or persons violating this rule are subject to the penalties set forth in 33 U.S.C. 1232 and 50 U.S.C. 192.

Regulatory Evaluation

This rule is not a "significant regulatory action" under § 3(f) of Executive Order 12866, Regulatory Planning and Review, 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 Homeland Security (DHS).

The Coast Guard expects the economic impact of this rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. This expectation is based on the short duration of zones, the limited geographic area affected by them, and

their ability to move with the protected vessels.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this rule will 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. We expect that there will be little or no impact to small entities due to the narrowly tailored scope of these security zones.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we offer to assist small entities in understanding this rule so that they could better evaluate its effects on them and participate in the rulemaking process.

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 either preempts State law or imposes 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 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 does not create an environmental risk to health or risk to safety that may 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 is 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 M16475.1D, 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 limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, under figure 2–1, paragraph (34)(g) of the Commandant Instruction M16475.1D, this rule is categorically excluded from further environmental documentation.

List of Subjects 33 CFR Part 165

Harbors, Marine Safety, Navigation (water), Reporting and record-keeping requirements, security measures, Waterways.

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

Authority: 33 U.S.C. 1226, 1231; 46 U.S.C. Chapter 701; 50 U.S.C. 191, 195; 33 CFR 1.05–1(g), 6.04–1, 6.04–6, and 160.5; Pub. L. 107–295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

■ 2. Add § 165.T14–132 to read as follows:

§ 165.T14–132 Security Zone; Pearl Harbor and adjacent waters, Honolulu, HI

(a) *Location.* The following area, within the Honolulu Captain of the Port Zone (See 33 CFR 3.70–10), from the

surface of the water to the ocean floor, is a security zone: All waters extending 500 yards in all directions from U.S. Forces vessel SBX–1. The security zone moves with the SBX–1 while it is aboard M/V BLUE MARLIN or being floated-off, then continues to move with the SBX–1 while it is in transit. The security zone becomes fixed when the SBX–1 is anchored, position-keeping, or moored.

(b) *Effective Dates.* This security zone is effective from 12 a.m. (HST) on January 13, 2006 to 11:59 p.m. (HST) on January 31, 2006.

(c) *Regulations.* The general regulations governing security zones contained in 33 CFR 165.33 apply. Entry into, transit through, or anchoring within this zone is prohibited unless authorized by the Captain of the Port or a designated representative thereof.

(d) *Enforcement.* Any Coast Guard commissioned, warrant, or petty officer, and any other Captain of the Port representative permitted by law, may enforce this temporary security zone.

(e) *Waiver.* The Captain of the Port may waive any of the requirements of this rule for any person, vessel, or class of vessel upon finding that application of the security zone is unnecessary or impractical for the purpose of maritime security.

(f) *Penalties.* Vessels or persons violating this rule are subject to the penalties set forth in 33 U.S.C. 1232 and 50 U.S.C. 192.

Dated: January 12, 2006.

M.K. Brown,

Captain, U.S. Coast Guard, Captain of the Port, Honolulu.

[FR Doc. 06–810 Filed 1–27–06; 8:45 am]

BILLING CODE 4910–15–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[CGD09–06–001]

RIN 1625–AA87

Security Zone; Superbowl XL, Detroit River, Detroit, MI

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary security zone on the Detroit River, Detroit, Michigan. This zone is intended to restrict vessels from a portion of the Detroit River in order to ensure the safety of up to 450,000 people expected to attend

Super Bowl XL at Ford Field as well as related events at Cobo Hall, Hart Plaza and the Renaissance Center in downtown Detroit.

DATES: This rule is effective from 8 a.m. (local) on January 31, 2006 through 8 a.m. (local) on February 6, 2006.

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 [CGD09–06–001] and are available for inspection or copying at U.S. Coast Guard Sector Detroit, 110 Mt. Elliott Ave. Detroit, MI 48207 between 8 a.m. (local) and 4 p.m. (local), Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT:

LTJG Cynthia Channell, Waterways Management, Sector Detroit, 110 Mt. Elliott Ave., Detroit, MI 48207; (313) 568–9580.

SUPPLEMENTARY INFORMATION:

Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. The permit application was not received in time to publish an NPRM followed by a final rule before the effective date. Under 5 U.S.C. 553(d)(3), good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying this rule would be contrary to the public interest of ensuring the security of the spectators and participants during this event and immediate action is necessary to prevent possible loss of life or property. The Coast Guard has not received any complaints or negative comments previously with regard to this event.

Background and Purpose

This temporary security zone is necessary to ensure the safety of up to 450,000 people expected to attend Super Bowl XL at Ford Field as well as related events at Cobo Hall, Hart Plaza and the Renaissance Center in downtown Detroit.

All persons and vessels, other than those approved by the Captain of the Port Detroit, or his authorized representative, are prohibited from entering or moving within this security zone. The Captain of the Port Detroit, or his authorized on-scene representative, may be contacted via VHF Channel 16 for further instructions before transiting through the restricted area. The public will be made aware of the existence of this security zone and the restrictions involved via Broadcast Notice to Mariners.