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.

* * * * *

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: July 31, 2006.

Eric Solomon,

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

[FR Doc. E6–12885 Filed 8–8–06; 8:45 am]

BILLING CODE 4830–01–P

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.

[FR Doc. E6–12983 Filed 8–8–06; 8:45 am]

BILLING CODE 4910–15–P

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

given by calling the number posted at the bridge.

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: July 26, 2006.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. E6–12985 Filed 8–8–06; 8:45 am]

BILLING CODE 4910–15–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD01–06–089]

Drawbridge Operation Regulations; Hackensack River, Snake Hill, NJ

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 AMTRAK Portal Bridge, across the Hackensack River at mile 5.0, at Snake Hill, New Jersey. This deviation allows the bridge to remain in the closed position from 11 p.m. on Friday, July 28, 2006 through 11 a.m. on Tuesday, August 1, 2006, and from 11 p.m. on Friday, August 4, 2006 through 11 a.m. on Tuesday, August 8, 2006. This deviation is necessary to facilitate scheduled bridge maintenance.

DATES: This deviation is effective from July 28, 2006 through August 8, 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 3 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: Joe Arca, Project Officer, First Coast Guard District, at (212) 668–7165.

SUPPLEMENTARY INFORMATION: The AMTRAK Portal Bridge, across the Hackensack River at mile 5.0, at Snake Hill, New Jersey, has a vertical clearance in the closed position of 23 feet at mean high water and 28 feet at mean low water. The existing regulation is listed at 33 CFR 117.723(c).

The owner of the bridge, National Railroad Passenger Corporation (AMTRAK), requested a temporary deviation to facilitate scheduled structural and electrical bridge repairs. In order to perform the above repairs the bridge must remain in the closed position.

Under this temporary deviation the AMTRAK Portal Bridge across the Hackensack River at mile 5.0, at Snake Hill, New Jersey, shall remain in the closed position from 11 p.m. on Friday, July 28, 2006 through 11 a.m. on Tuesday, August 1, 2006, and from 11 p.m. on Friday, August 4, 2006 through 11 a.m. on Tuesday, August 8, 2006.

Vessels that can pass under the draw without a bridge opening may do so at all times.

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: July 21, 2006.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. E6–12978 Filed 8–8–06; 8:45 am]

BILLING CODE 4910–15–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[CGD09–06–019]

RIN 1625–AA87

Security Zone, Mackinac Bridge and Straits of Mackinac, Mackinaw City, MI

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is establishing a permanent security zone approximately one quarter mile on each side of the Mackinac Bridge in the Straits of Mackinac near Mackinaw City, MI. This security zone will place navigational and operational restrictions on all vessels transiting through the Straits area, under and around the Mackinac Bridge, located between Mackinaw City, MI, and St. Ignace, MI.

DATES: This rule is effective August 31, 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 CGD09–06–019 and are available for inspection or copying at Sector Sault Ste. Marie between 8 a.m. (local) and 4 p.m. (local), Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have further questions on this rule, contact CDR R. Stephenson, Prevention Department Chief, Sector Sault Ste. Marie, MI at 906–635–3220.

SUPPLEMENTARY INFORMATION:

Regulatory Information

On May 24, 2006, we published a notice of proposed rulemaking (NPRM) entitled Security Zone, Mackinac Bridge and Straits of Mackinac, Mackinaw City, MI in the **Federal Register** (71 FR 29873). We received no letters commenting on the proposed rule. No public hearing was requested, and none was held. Under 5. U.S.C. 553(d)(3) the Coast Guard finds good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Specifically, delaying this rule would be contrary to the public interest of ensuring the safety of pedestrians in the event of an accidental or intentional bridge allision by a vessel.

Background and Purpose

The Mackinac Bridge Walk is held on Labor Day of each year. At this annual event participants are permitted to walk the five mile distance of the Mackinac Bridge from St. Ignace, MI. to Mackinaw City, MI. The purpose of this security zone is to protect pedestrians during the event from accidental or intentional vessel to bridge allision.

Because this is an annual event, the Coast Guard is enacting a permanent security zone that will be in effect Labor Day of each year.

Discussion of Comments and Changes

No comments were received by the Coast Guard as a result of the request for comments in our NPRM. Therefore, we made no changes from the proposed rule.