

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 20**

[REG-119097-05]

RIN 1545-BE52

**Grantor Retained Interest Trusts—  
Application of Sections 2036 and 2039;  
Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Change of location for public hearing.

**SUMMARY:** This document provides a change of location for a public hearing on proposed regulations providing guidance on the portion of a trust properly includible in a grantor's gross estate under Internal Revenue Code sections 2036 and 2039 if the grantor has retained the use of property in a trust or the right to annuity, unitrust, or other income payment from such trust for life, for any period not ascertainable without reference to the grantor's death, or for a period that does not in fact end before the grantor's death.

**DATES:** The public hearing is being held on Wednesday, September 26, 2007, at 10 a.m.

**ADDRESSES:** The public hearing was originally being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The hearing location has changed. The public hearing will be held in room 2116, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** LaNita Van Dyke, (202) 622-3215 or Richard Hurst at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is a notice of proposed rulemaking (REG-119097-05) that was published in the **Federal Register** on Thursday, June 7, 2007 (72 FR 31487).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who submit written comments and outlines by September 5, 2007, may present oral comments at the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments. The IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be

made available, free of charge, at the hearing.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch,  
Legal Processing Division, Associate Chief  
Counsel (Procedure and Administration).*

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**DEPARTMENT OF HOMELAND  
SECURITY****Coast Guard****33 CFR Part 117**

[CGD01-07-091]

RIN 1625-AA09

**Drawbridge Operation Regulations;  
Quinnipiac River, New Haven, CT****AGENCY:** Coast Guard, DHS.**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to temporarily change the drawbridge operating regulations governing the operation of the Ferry Street Bridge, across the Quinnipiac River, mile 0.7, at New Haven, Connecticut. This notice of proposed rulemaking allows the bridge owner to keep one of the two moveable bascule spans in the closed position at all times from September 28, 2007 through April 30, 2008. This temporary rule is necessary to facilitate scheduled bridge maintenance.

**DATES:** Comments and related material must reach the Coast Guard on or before September 20, 2007.

**ADDRESSES:** You may mail comments and related material to Commander (dpb), First Coast Guard District Bridge Branch, One South Street, Battery Park Building, New York, New York, 10004, or deliver them to the same address 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, 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 the First Coast Guard District, Bridge Branch, between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

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

**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 (CGD01-07-091), 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 to know if they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material 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; however, you may submit a request for a meeting by writing to the First Coast Guard District, Bridge Branch, 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**

The Ferry Street Bridge, across the Quinnipiac River, mile 0.7, at New Haven, Connecticut, has a vertical clearance in the closed position of 25 feet at mean high water and 31 feet at mean low water. The existing regulations are listed at 33 CFR 117.213.

In early 2007, the Connecticut Department of Transportation requested a temporary deviation to facilitate scheduled structural repairs and bridge painting at the Ferry Street Bridge at New Haven, Connecticut. In order to perform the structural repairs, one bascule bridge span had to remain in the closed position while the other span could remain in the full open position at all times for the passage of vessel traffic.

As a result of the above request, the Coast Guard published a temporary deviation from the drawbridge operation regulations in the **Federal Register** (72 FR 18884), on April 16, 2007, in effect from April 16, 2007 through September 27, 2007.

On June 22, 2007, the Coast Guard was notified that the scheduled repairs authorized under the temporary deviation listed above would not be completed by the end of the effective period, scheduled to end on September 27, 2007.