

Constitution Avenue, NW., Washington, DC. Send submissions to:  
 CC:PA:LPD:PR (REG-133578-05), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, and Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 4 p.m. to  
 CC:PA:LPD:PR (REG-133578-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments directly to the IRS Internet site at <http://www.irs.gov/regs>.

**FOR FURTHER INFORMATION:** Concerning the regulations, John T. Ricotta (202) 622-6060; concerning submissions, Robin Jones (202) 622-7109 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-133578-05) that was published in the **Federal Register** on August 25, 2005 (70 FR 49897).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons who wish to present oral comments at the hearing that submitted written or electronic comments, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies).

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, 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.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**Cynthia E. Grigsby,**

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

[FR Doc. 05-19390 Filed 9-28-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD01-05-074]

RIN 1625-AA09

#### Drawbridge Operation Regulations; Saugus River, MA

**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 General Edwards SR1A Bridge, at mile 1.7, across the Saugus River between Lynn and Revere, Massachusetts. This change to the drawbridge operation regulations would allow the bridge to remain in the closed position from November 1, 2005 through April 30, 2006. This action is necessary to facilitate structural maintenance at the bridge.

**DATES:** Comments must reach the Coast Guard on or before October 14, 2005.

**ADDRESSES:** You may mail comments to Commander (obr), First Coast Guard District Bridge Branch, 408 Atlantic Avenue, Boston, Massachusetts, 02110, 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 (617) 223-8364. 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, 7 a.m. to 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Mr. John McDonald, Project Officer, First Coast Guard District, (617) 223-8364.

#### SUPPLEMENTARY INFORMATION:

##### Regulatory Information

The Coast Guard is requesting that interested parties provide comments within shortened comment period of 15 days instead of standard 30 days for this notice of proposed rulemaking. In addition, the Coast Guard plans on making this rule effective less than 30 days after publication in the **Federal Register**.

The Coast Guard believes a shortened comment period is necessary and reasonable because the bridge

rehabilitation construction scheduled to begin on November 1, 2005, is necessary, vital, work that must be performed as soon as possible in order to assure continuous safe and reliable operation of the SR1A Bridge.

Any delay in making this final rule effective by allowing comments for more than 15 days would not be in the best interest of public safety and the marine interests that use the Saugus River because delaying the effective date of this rulemaking would also require the rehabilitation construction work to continue beyond the proposed April 30, 2005, end date. This would result in the bridge closure continuing into May when recreational vessel traffic increases.

There were 7 bridge openings in November 2004, and no openings December through March. The few bridge openings that were requested in November were for recreational vessels that most likely could have passed under the draw at low tide without requiring a bridge opening.

As a result of the above information the Coast Guard believes that the best time period to perform this vital work and minimize the impacts on marine users is November through April.

#### Request for Comments

We encourage you to participate in this rulemaking by submitting comments or related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD01-05-074), 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. But 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 General Edwards SR1A Bridge at mile 1.7, across the Saugus River, has a vertical clearance of 27 feet at mean high water and 36 feet at mean low water. The existing regulations at 33 CFR 117.618 require the draw to open on signal, except that, from April 1 through November 30, midnight to 8 a.m. an eight-hour notice is required. From December 1 through March 31, an eight-hour notice is required at all times for bridge openings.

The bridge owner, the Department of Conservation and Recreation (DCR), asked the Coast Guard to temporarily change the drawbridge operation regulations to allow the bridge to remain in the closed position from November 1, 2005 through April 30, 2006, to facilitate structural rehabilitation construction at the bridge.

### Discussion of Proposed Rule

This proposed change would suspend the existing drawbridge operation regulations, listed at 33 CFR § 117.618(b), and add a new temporary paragraph (d) to allow the bridge to remain in the closed position from November 1, 2005 through April 30, 2006.

The Coast Guard believes this proposed rule is reasonable because bridge openings are rarely requested during the time period the SR1A Bridge will be closed for these repairs and the fact that this work is vital, necessary, and must be performed in order to assure the continued safe and reliable operation of the bridge.

### 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 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.

This conclusion is based on the fact that the bridge rarely opens during the November through April time period.

### Small Entities

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

This conclusion is based on the fact that bridge openings are rarely requested during the November through April time period.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Public Law 104–121), we want to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact us in writing at, Commander (obr), First Coast Guard District, Bridge Branch, 408 Atlantic Avenue, Boston, MA. 02110–3350. The telephone number is (617) 223–8364. The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

### Collection of Information

This proposed rule would call 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 would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this proposed 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 proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under E.O. 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### Civil Justice Reform

This proposed 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 proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would 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 would 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 would be 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 proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

#### Environment

We have analyzed this proposed 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 would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2–1, paragraph (32)(e), of the Instruction, from further environment documentation because it has been determined that the promulgation of operating regulations or procedures for drawbridges are categorically excluded.

#### List of Subjects in 33 CFR Part 117

Bridges.

#### Regulations

For the reasons set out in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

#### PART 117—DRAWBRIDGE OPERATION REGULATIONS

1. The authority citation for part 117 continues to read as follows:

**Authority:** 33 U.S.C. 499; Department of Homeland Security Delegation No. 0170.1; 33 CFR 1.05–1(g); section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

2. From November 1, 2005 through April 30, 2006, § 117.618(b) is suspended and a new paragraph (d) is added to read as follows:

#### § 117.618 Saugus River.

\* \* \* \* \*

(d) The draw of the General Edwards SR1A Bridge at mile 1.7, need not open for the passage of vessel traffic from November 1, 2005 through April 30, 2006.

Dated: September 18, 2005.

**David P. Pekoske,**

*Rear Admiral, U.S. Coast Guard, Commander, First Coast Guard District.*

[FR Doc. 05–19583 Filed 9–27–05; 12:13 pm]

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#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 62

[RO4–OAR–2005–NC–0003–200532(b); FRL–7976–6]

#### Approval and Promulgation of State Plan for Designated Facilities and Pollutants; North Carolina

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve the Clean Air Act (CAA) section 111(d)/129 State Plan submitted by the North Carolina Department of Environment and Natural Resources (North Carolina DENR) for the State of North Carolina on August 7, 2002, and subsequently revised on December 14, 2004, for implementing and enforcing the Emissions Guidelines applicable to existing Commercial and Industrial Solid Waste Incinerators. The State Plan was submitted by North Carolina DENR to satisfy CAA requirements. In the final rules section of this **Federal Register**, EPA is approving the North Carolina State Plan as a direct final rule without prior proposal because the Agency views this as a noncontroversial plan and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to the direct final rule, no further activity is contemplated in relation to this proposed rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this rule. Any parties interested in commenting on this rule should do so at this time.

**DATES:** Comments must be received in writing by October 31, 2005.

**ADDRESSES:** All comments should be addressed to: Joydeb Majumder, EPA Region 4, Air Toxics and Monitoring Branch, Sam Nunn Atlanta Federal Center, 61 Forsyth Street, SW., Atlanta, Georgia 30303–8960. Please follow the detailed instructions described in the direct final rule, **ADDRESSES** section which is published in the Rules section of this **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:** Joydeb Majumder at (404) 562–9121.

**SUPPLEMENTARY INFORMATION:** For additional information see the direct final rule which is published in the Final Rules section of this **Federal Register**.

Dated: September 19, 2005.

**A. Stanley Meiburg,**

*Acting Regional Administrator, Region 4.*

[FR Doc. 05–19351 Filed 9–28–05; 8:45 am]

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#### DEPARTMENT OF THE INTERIOR

#### Fish and Wildlife Service

#### 50 CFR Part 17

#### Endangered and Threatened Wildlife and Plants; Revised 12-Month Finding for the Southern Rocky Mountain Distinct Population Segment of the Boreal Toad (*Bufo boreas boreas*)

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Notice of revised 12-month finding for the Southern Rocky Mountain Distinct Population Segment of the Boreal Toad.

**SUMMARY:** We, the Fish and Wildlife Service (Service), announce our revised 12-month finding for a petition to list the Southern Rocky Mountain population (SRMP) of the boreal toad (*Bufo boreas boreas*) as endangered under the Endangered Species Act (ESA). After a review of the best available scientific and commercial information, we find that listing is not warranted at this time because the SRMP of the boreal toad does not constitute a species, subspecies, or distinct population segment (DPS) under the ESA. Therefore, we withdraw the SRMP from the candidate list. The Service will continue to seek new information on the taxonomy, biology, and ecology of these toads, as well as potential threats to their continued existence.

**DATES:** This finding was made on September 20, 2005. Although no further action will result from this finding, we request that you submit new