

subject to the requirements of section 417(e)(3) is less than the actuarial present value (as determined under § 1.417(e)-1(d)) of the QJSA. For purposes of this paragraph (f)(2)(i), the actuarial present value of an optional form is treated as not less than the actuarial present value of the QJSA if—

(A) Using the applicable interest rate and applicable mortality table under § 1.417(e)-1(d)(2) and (3), the actuarial present value of that optional form is not less than the actuarial present value of the QJSA for an unmarried participant; and

(B) Using reasonable actuarial assumptions, the actuarial present value of the QJSA for an unmarried participant is not less than the actuarial present value of the QJSA for a married participant.

(ii) *Requirement to disclose differences in value for certain optional forms.* A QJSA explanation with respect to any distribution with an annuity starting date that is on or after October 1, 2004, and before February 1, 2006, is only required to be provided under this section with respect to—

(A) An optional form of benefit that is subject to the requirements of section 417(e)(3) and that has an actuarial present value that is less than the actuarial present value of the QJSA (as described in paragraph (f)(2)(i) of this section); and

(B) The QJSA (determined without application of paragraph (c)(2)(ii) of this section).

(iii) *Application to QJSA explanations with respect to optional forms that are approximately equal in value to the QJSA.* Paragraph (c)(2)(iii)(C) of this section, relating to disclosures of optional forms of benefit that are permitted to be described as approximately equal in value to the QJSA, is not applicable to a QJSA explanation provided before January 1, 2007. However, § 1.417(a)(3)-1(c)(2)(iii)(C), as it appeared in 26 CFR part 1 revised April 1, 2004, applies to a QJSA explanation with respect to any distribution with an annuity starting date that is on or after October 1, 2004, and that is provided before January 1, 2007.

(3) *Annuity starting date.* For purposes of paragraphs (f)(1) and (2) of this section, in the case of a retroactive annuity starting date under section 417(a)(7), as described in § 1.417(e)-1(b)(3)(vi), the date of commencement of the actual payments based on the retroactive annuity starting date is substituted for the annuity starting date.

(4) *Effective date for QPSA explanations.* This section applies to

any QPSA explanation provided on or after July 1, 2004.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: March 15, 2006.

Eric Solomon,

Acting Deputy Assistant Secretary of the Treasury.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD05-05-079]

RIN 1625-AA09

Drawbridge Operation Regulations; New Jersey Intracoastal Waterway, Manasquan River; Correction

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule; correction.

SUMMARY: The Coast Guard published in the **Federal Register** of March 1, 2006, a temporary final rule amending bridge regulations. That rule contained the wrong effective date. This document corrects that error.

DATES: This correction is effective on April 24, 2006.

FOR FURTHER INFORMATION CONTACT: Gary Heyer, Bridge Management Specialist, Fifth Coast Guard District, at (757) 398-6629.

SUPPLEMENTARY INFORMATION: The Coast Guard published in the **Federal Register** of March 1, 2006, a temporary final rule amending bridge regulations. That rule contained the wrong effective date. This document corrects that error.

In rule FR Doc. 06-1815 published on March 1, 2006, (71 FR 10433) make the following correction. On page 10433, in the third column, change the **DATES** section to read as follows: This temporary final rule is effective from April 17, 2006, through March 1, 2009.

Dated: March 14, 2006.

Larry L. Hereth,

Rear Admiral, U.S. Coast Guard, Commander, Fifth Coast Guard District.

[FR Doc. 06-2873 Filed 3-23-06; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD07-05-063]

RIN 1625-AA09

Drawbridge Operation Regulation; Boot Key Harbor, Marathon, FL

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is changing the regulations governing the operation of the Boot Key Harbor Bridge, mile 0.13, between Marathon and Boot Key, Monroe County, Florida. Due to the amount of vehicle traffic and the lack of openings during the proposed time period, this action will improve the movement of vehicular traffic while not unreasonably interfering with the movement of vessel traffic. This rule will allow the bridge to open as necessary on the hour between the hours of 7 a.m. to 7 p.m. At all other times, the bridge will open on demand following a one-hour notification to the bridge tender. The draw shall open as soon as practicable for the passage of tugs with tows, public vessels of the United States and vessels in a situation where a delay would endanger life or property.

DATES: This rule is effective April 24, 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 CGD07-05-063 and are available for inspection or copying at Commander (dpb), Seventh Coast Guard District, 909 SE 1st Avenue, Suite 432, Miami, Florida 33131-3050 between 7:30 a.m. and 4 p.m., Monday through Friday, except Federal holidays. Bridge Branch (dpb), Seventh Coast Guard District, maintains the public docket for this rulemaking.

FOR FURTHER INFORMATION CONTACT: Mr. Gwin Tate, Project Manager, Seventh Coast Guard District, Bridge Branch, at (305) 415-6747.

SUPPLEMENTARY INFORMATION:

Regulatory History

On July 20, 2005, we published a notice of proposed rulemaking (NPRM) entitled Drawbridge Operation Regulations; Marathon, FL, in the **Federal Register** (70 FR 41648). We received 4 letters commenting on the proposed rule. No public meeting was requested, and none was held.