

accordance with the rules of this section.

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(h) *Anti-abuse rules.*

(1) [Reserved.] For transfers occurring before December 17, 1987, see § 1.367(a)-3T(h)(1) as contained in 26 CFR Part 1 revised April 1, 1995.

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PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 3. The authority for citation for part 602 continues to read as follows: Authority: 26 U.S.C. 7805.

Par. 4. In § 602.101, paragraph (c) is amended by revising the entry in the table for "1.367(a)-3T" to read as follows:

"1.367(a)-3T	0026 1478".
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Dated: December 13, 1995.
Margaret Milner Richardson,
Commissioner of Internal Revenue.

Approved:
Leslie Samuels,
Assistant Secretary of the Treasury.
[FR Doc. 95-30829 Filed 12-22-95; 8:45 am]
BILLING CODE 4830-01-U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD07-94-85]

RIN 2115-AE47

Drawbridge Operation Regulations; Okeechobee Waterway, FL

AGENCY: Coast Guard, DOT.
ACTION: Final rule.

SUMMARY: The Coast Guard is changing regulations governing the operation of the Florida East Coast railroad bridge, at mile 38.0, at Port Mayaca, Florida, by removing the authorization for automatic operation and returning the draw to manual operation. This action should accommodate the needs of railroad traffic, while still providing for the reasonable needs of navigation.
EFFECTIVE DATE: January 25, 1996.

ADDRESSES: Documents in this preamble are available for inspection and copying at 909 SE 1st Ave, room 406 between 7 am and 4 pm Monday through Friday, except federal holidays. The telephone number is (305) 536-4103.

FOR FURTHER INFORMATION CONTACT:

Walter Paskowsky, Project Manager,
Bridge Section at (305) 536-4103.

SUPPLEMENTARY INFORMATION:

Drafting Information

The principal persons involved in drafting this document are Walter Paskowsky, Project Manager, and LCDR Robert Wilkins, Project Counsel.

Regulatory History

On August 17, 1995 the Coast Guard published a notice of proposed rulemaking entitled Drawbridge Operations Regulations, Okeechobee Waterway, Florida in the Federal Register (FR 60 42827). No adverse comments were received. A public hearing was not requested and was not held.

Background and Purpose

The bridge is normally in the fully open position displaying flashing green lights to indicate that vessels may pass. When a train approaches the bridge, the lights go to flashing red and a horn sounds four blasts, and then repeats four blasts. After an eight minute delay, the draw lowers and locks, providing the scanning equipment reveals nothing under the draw. The draw remains down for a period of eight minutes or while all circuits are occupied. After the train has cleared, the draw opens and the lights return to flashing green. Because of declining usage of the rail line, the bridgeowner, Florida East Coast Railroad, has requested permission to operate the span manually.

Discussion of Comments and Changes

Three comments were received in response to the Notice of Proposed Rulemaking. The US Army Corps of Engineers stated the proposed rule change would not impact navigational interests using the waterway and, therefore, had no objection to the proposed change. The Florida State Historic Preservation Office indicated the proposed change would have no effect on any sites listed or eligible for listing in the National Register. The US National Marine Fisheries Service anticipates the change will have no impact to resources for which they have stewardship responsibility. No objections were received, therefore the final rule is unchanged from the Notice of Proposed Rulemaking.

Regulatory Evaluation

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the

regulatory policies and procedures of the Department of Transportation (DOT) (44FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this proposal to be so minimal that a full regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT (44 FR 11040; February 26, 1979 is unnecessary. We conclude this because only a few trains cross the bridge weekly.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this rule will have a significant economic impact on a substantial number of small entities. "Small entities" include independently owned and operated small businesses that are not dominant in their field and that otherwise qualify as "small business concerns" under section 3 of the Small Business Act (15 U.S.C. 632). Because only a few trains cross the bridge weekly, the Coast Guard certifies under 5 U.S.C. 605(b) that this final rule will not have a significant impact on a substantial number of small entities.

Collection of Information

This proposal contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

Federalism

The Coast Guard has analyzed this proposal under the principles and criteria contained in Executive Order 12612, and has determined that this proposal does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environment

The Coast Guard considered the environmental impact of this proposal and concluded that, under section 2.B.2.e.(32)(e) of Commandant Instruction M16475.1B, promulgation of operating requirements or procedures for drawbridges is categorically excluded from further environmental documentation. A Categorical Exclusion Determination is available in the docket.

List of Subjects in 33 CFR Part 117

Bridges.

For the reasons set out in the preamble, the Coast Guard amends 33 CFR Part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

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