

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.*

[FR Doc. 06-2844 Filed 3-23-06; 8:45 am]

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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]

**BILLING CODE 4910-15-P**

## 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.

## Background and Purpose

The operation of the Boot Key Harbor bridge, mile 0.13, at Marathon, is governed by 33 CFR 117.272, which requires the draw to open on signal; except that during the evening hours from 10 p.m. to 6 a.m., the draw shall open on signal if at least two hours notice is given. The City of Marathon requested that the Coast Guard temporarily change the operating schedule to ensure worker safety, as the bridge required prompt corrective repairs and renovation. An analysis of the bridge logs showed an average of only 12.2 openings per week over a one-year period during the hours of 7 a.m. through 7 p.m. In light of this information, the bridge owner amended the initial request, asking the Coast Guard to permanently change the regulation governing the Boot Key Harbor Bridge.

## Discussion of Comments and Changes

We received 4 comments on the NPRM: One commented that the proposed undertaking will have no effect on historic properties. Another comment was from the City of Marathon asking that the 10-minute response time proposed in the NPRM be kept at the current one-hour period for on demand requests to open the bridge. Two comments were against the proposed change due to a potential situation which may cause serious unsafe conditions.

This regulation takes into consideration a potential situation which may cause unsafe conditions by stating that the draw shall open as soon as practicable for vessels in a situation where a delay would endanger life or property. Additionally, the City of Marathon's comments have been incorporated into this final rule. Instead of a 10-minute response time to open the bridge, the bridge will maintain its current one-hour response time for on demand requests to open the bridge outside the hours of 7 a.m. to 7 p.m.

## Regulatory Evaluation

This 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 section 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). Vessel traffic will be able to transit through the open bridge with the exception of the short closure periods.

## Small Entities

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

## Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process. The Coast Guard offered in the NPRM to assist small businesses, organizations, or governmental jurisdictions by providing a contact person listed in the **FOR FURTHER INFORMATION CONTACT** section for additional information.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247).

## Collection of Information

This rule calls 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 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 rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

## Taking of Private Property

This rule will not affect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

## Civil Justice Reform

This 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 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 might 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 does 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 rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

## Environment

We have analyzed this rule under Commandant Instruction M16475.ID, 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 environmental documentation.

## List of Subjects in 33 CFR Part 117

Bridges.

## Regulations

■ For the reasons discussed 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:

**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. Revise § 117.272 to read as follows:

#### § 117.272 Boot Key Harbor.

The draw of the Boot Key Harbor drawbridge, mile 0.13, between Marathon and Boot Key, will 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 following a one hour notification to the bridge tender by calling the posted cell phone

number. The draw shall open on demand and as soon as practicable for the passage of tugs with tows, public vessels of the United States and vessels whereby a delay would endanger life or property.

Dated: March 9, 2006.

**D.B. Peterman,**

*RADM, U.S. Coast Guard, Commander,  
Seventh Coast Guard District.*

[FR Doc. 06–2874 Filed 3–23–06; 8:45 am]

**BILLING CODE 4910–15–P**

## DEPARTMENT OF TRANSPORTATION

### Saint Lawrence Seaway Development Corporation

#### 33 CFR Part 402

[Docket No. SLSDC 2006–23839]

RIN 2135–AA23

#### Tariff of Tolls

**AGENCY:** Saint Lawrence Seaway Development Corporation, DOT.

**ACTION:** Final rule.

**SUMMARY:** The Saint Lawrence Seaway Development Corporation (SLSDC) and the St. Lawrence Seaway Management Corporation (SLSMC) of Canada, under international agreement, jointly publish and presently administer the St. Lawrence Seaway Tariff of Tolls in their respective jurisdictions. The Tariff sets forth the level of tolls assessed on all commodities and vessels transiting the facilities operated by the SLSDC and the SLSMC. The SLSDC is revising its regulations to reflect the fees and charges levied by the SLSMC in Canada starting in the 2006 navigation season, which are effective only in Canada. An amendment to increase the minimum charge per lock for those vessels that are not pleasure craft or subject in Canada to tolls under items 1 and 2 of the Tariff for full or partial transit of the Seaway will apply in the U.S. (See Supplementary Information.) The Tariff of Tolls is in effect in Canada. For consistency, because these are, under international agreement, joint regulations, and to avoid confusion among users of the Seaway, the SLSDC finds that there is good cause to make this U.S. version of the amendments effective upon publication.

**DATES:** This rule is effective on March 24, 2006.

#### FOR FURTHER INFORMATION CONTACT:

Craig H. Middlebrook, Acting Chief Counsel, Saint Lawrence Seaway Development Corporation, 400 Seventh Street, SW., Washington, DC 20590, (202) 366–0091.

**SUPPLEMENTARY INFORMATION:** The Saint Lawrence Seaway Development Corporation (SLSDC) and the St. Lawrence Seaway Management Corporation (SLSMC) of Canada, under international agreement, jointly publish and presently administer the St. Lawrence Seaway Tariff of Tolls (Schedule of Fees and Charges in Canada) in their respective jurisdictions.

The Tariff sets forth the level of tolls assessed on all commodities and vessels transiting the facilities operated by the SLSDC and the SLSMC. The SLSDC is revising 33 CFR 402.8, “Schedule of Tolls”, to reflect the fees and charges levied by the SLSMC in Canada beginning in the 2006 navigation season. Additionally, the SLSDC is revising 33 CFR 402.3, “Interpretation”, and 33 CFR 402.4, “Tolls”, to provide interpretations of two charges for vessels carrying new cargo on the Welland Canal and the MLO Section of the Seaway. With one exception, the changes affect the tolls for commercial vessels and are applicable only in Canada. The collection of tolls by the SLSDC on commercial vessels transiting the U.S. locks is waived by law (33 U.S.C. 988a(a)). Accordingly, no notice or comment was necessary on these amendments.

The SLSDC is amending 33 CFR 402.8, “Schedule of Tolls”, to increase the minimum charge per vessel per lock for full or partial transit of the Seaway from \$20.00 to \$20.40. This charge is for vessels that are not pleasure craft or subject in Canada to the tolls under items 1 and 2 of the Tariff. This increase is due to higher operating costs at the locks. Since this amendment would be applicable in the United States, interested parties were afforded an opportunity to comment on it in a Notice of Proposed Rulemaking published on February 14, 2006 (71 FR 7701). No comments were received.

#### Regulatory Notices

*Privacy Act:* Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT’s complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477–78) or you may visit <http://dms.dot.gov>.

#### Regulatory Evaluation

This regulation involves a foreign affairs function of the United States and therefore Executive Order 12866 does not apply and evaluation under the