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Issued in Renton, Washington, on March 31, 2006.

**Ali Bahrami,**

*Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 06-3432 Filed 4-11-06; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9191]

RIN 1545-BD16

#### Time and Manner of Making Section 163(d)(4)(B) Election To Treat Qualified Dividend Income as Investment Income; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Removal of temporary regulations.

**SUMMARY:** This document contains a correction to a temporary regulation (TD 9191) that was published in the **Federal Register** on Friday, March 18, 2005 (70 FR 13100), relating to the time and manner of making section 163(d)(4)(B) election to treat qualified dividend income as investment income.

**DATES:** This correction is effective March 18, 2005.

**FOR FURTHER INFORMATION CONTACT:** Amy Pfalzgraf, (202) 622-4950 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulation (TD 9191) that is the subject of this correction is under section 163 of the Internal Revenue Code.

##### Need for Correction

As published, TD 9191, contains an error that may prove to be misleading and is in need of clarification.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

### Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

#### § 1.163(d)-1T [Removed]

Section 1.163(d)-1T is removed.

**Guy R. Traynor,**

*Chief, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedures & Administration).*

[FR Doc. 06-3473 Filed 4-11-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD01-06-021]

#### Drawbridge Operation Regulations; Hackensack River, Secaucus, NJ

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the NJTRO HX Bridge across the Hackensack River at mile 7.7, at Secaucus, New Jersey. Under this temporary deviation, the NJTRO HX Bridge need not open for the passage of vessel traffic from April 18, 2006 through April 27, 2006. This deviation is necessary to facilitate scheduled bridge maintenance.

**DATES:** This deviation is effective from April 18, 2006 through April 27, 2006.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at the First Coast Guard District, Bridge Branch Office, One South Street, New York, New York 10004 between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (212) 668-7165. The First Coast Guard District Bridge Branch Office maintains the public docket for this temporary deviation.

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

**SUPPLEMENTARY INFORMATION:** The NJTRO HX Bridge, across the

Hackensack River at mile 7.7, at Secaucus, New Jersey, has a vertical clearance in the closed position of 4 feet at mean high water and 9 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.723(e).

The owner of the bridge, New Jersey Transit (NJTRANSIT), requested a temporary deviation to facilitate bridge repairs, replacement of the gears, brakes, struts, and the installation of walkway railings at the bridge. The bridge will not be able to open during the above repairs because the operating machinery will be disassembled to replace the gears.

Under this temporary deviation, the NJTRO HX Bridge across the Hackensack River at mile 7.7, need not open for the passage of vessel traffic from April 18, 2006 through April 27, 2006.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: March 30, 2006.

**Gary Kassof,**

*Bridge Program Manager, First Coast Guard District.*

[FR Doc. 06-3510 Filed 4-11-06; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD01-06-026]

#### Drawbridge Operation Regulations; Raritan River, Arthur Kill and Their Tributaries, NJ

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the AK Railroad Bridge, at mile 11.6, across Arthur Kill, between Elizabeth, New Jersey, and Staten Island, New York. This deviation allows the bridge to remain in the closed position from 10 a.m. to 2 p.m. on April 15, 2006, from 10:30 a.m. to 2:30 p.m. on April 22, 2006, and from 10:42 a.m. to 2:44 p.m. on April 29, 2006. This deviation is necessary in order to facilitate railroad track maintenance.

**DATES:** This deviation is effective from April 15, 2006 through April 29, 2006.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at Commander (dpb) First Coast Guard District, 408 Atlantic Avenue, Boston, Massachusetts 02110, between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (617) 223-8364. The Commander (dpb), First Coast Guard District, maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:** Joe Arca, Project Officer, First Coast Guard District, at (212) 668-7069.

**SUPPLEMENTARY INFORMATION:** The AK Railroad Bridge has a vertical clearance in the closed position of 31 feet at mean high water and 35 feet at mean low water. The existing drawbridge operating regulations are listed at 33 CFR 117.747.

The owner of the bridge, New York Economic Development Corporation, requested a temporary deviation from the drawbridge operating regulations to facilitate the replacement of railroad ties on the bridge lift span. The bridge will not be able to open for vessel traffic during the performance of this vital maintenance. The Coast Guard is approving this deviation to assure the continued safe operation of the bridge and to prevent an unscheduled closure due to component failure that might occur in the absence of these repairs.

Under this temporary deviation the AK Railroad Bridge may remain in the closed position as follows:

On April 15, 2006, 10 a.m. to 2 p.m.

On April 22, 2006, 10:30 a.m. to 2:30 p.m.

On April 29, 2006, 10:42 a.m. to 2:44 p.m.

The bridge shall open on signal during any of the bridge closure periods upon a 30-minute notice from the U.S. Coast Guard.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: March 31, 2006.

**Gary Kassof,**  
*Bridge Program Manager, First Coast Guard District.*

[FR Doc. 06-3513 Filed 4-11-06; 8:45 am]

**BILLING CODE 4910-15-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA-R09-OAR-2006-0227; FRL-8054-8]

**Revisions to the Arizona State Implementation Plan, Arizona Department of Environmental Quality**

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

**ACTION:** Direct final rule.

**SUMMARY:** EPA is taking direct final action to approve revisions to the Arizona Department of Environmental Quality (ADEQ) portion of the Arizona State Implementation Plan (SIP). These revisions concern procedures for the calculation of sulfur emissions from copper smelters. We are approving a local rule that helps regulate these emission sources under the Clean Air Act as amended in 1990 (CAA or the Act).

**DATES:** This rule is effective on June 12, 2006 without further notice, unless EPA receives adverse comments by May 12, 2006. If we receive such comments, we will publish a timely withdrawal in the **Federal Register** to notify the public that this direct final rule will not take effect.

**ADDRESSES:** Submit comments, identified by docket number EPA-R09-OAR-2006-0227, by one of the following methods:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the on-line instructions.
- E-mail: [steckel.andrew@epa.gov](mailto:steckel.andrew@epa.gov).
- Mail or deliver: Andrew Steckel (Air-4), U.S. Environmental Protection Agency Region IX, 75 Hawthorne Street, San Francisco, CA 94105.

*Instructions:* All comments will be included in the public docket without change and may be made available online at [www.regulations.gov](http://www.regulations.gov), including any personal information provided, unless the comment includes

Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Information that you consider CBI or otherwise protected should be clearly identified as such and should not be submitted through [www.regulations.gov](http://www.regulations.gov) or e-mail. [www.regulations.gov](http://www.regulations.gov) is an “anonymous access” system, and EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send e-mail directly to EPA, your e-mail address will be automatically captured and included as part of the public comment. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment.

*Docket:* The index to the docket for this action is available electronically at <http://www.regulations.gov>. and in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California. While all documents in the docket are listed in the index, some information may be publicly available only at the hard copy location (e.g., copyrighted material), and some may not be publicly available in either location (e.g., CBI). To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section.

**FOR FURTHER INFORMATION CONTACT:** Al Petersen, EPA Region IX, (415) 947-4118, [petersen.alfred@epa.gov](mailto:petersen.alfred@epa.gov).

**SUPPLEMENTARY INFORMATION:** Throughout this document, “we,” “us” and “our” refer to EPA.

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**I. The State’s Submittal**

*A. What Rule Did the State Submit?*

Table 1 lists the rule we are approving with the date that the amended rule became effective and was submitted by the ADEQ.

TABLE 1.—SUBMITTED RULE

Agency	Rule No.	Rule title	Amended effective	Submitted
ADEQ .....	R18-2-Appendix 8 .....	Procedures for Utilizing the Sulfur Balance Method for Determining Sulfur Emissions.	07/18/05	03/01/06