

that the issuance of the waiver will have an unduly adverse effect on a U.S.-vessel builder or a business that uses U.S.-flag vessels in that business, a waiver will not be granted. Comments should refer to the docket number of this notice and the vessel name in order for MARAD to properly consider the comments. Comments should also state the commenter's interest in the waiver application, and address the waiver criteria given in § 388.4 of MARAD's regulations at 46 CFR part 388.

DATES: Submit comments on or before November 27, 2006.

ADDRESSES: Comments should refer to docket number MARAD-2006 26112. Written comments may be submitted by hand or by mail to the Docket Clerk, U.S. DOT Dockets, Room PL-401, Department of Transportation, 400 7th St., SW., Washington, DC 20590-0001. You may also send comments electronically via the Internet at <http://dmses.dot.gov/submit/>. All comments will become part of this docket and will be available for inspection and copying at the above address between 10 a.m. and 5 p.m., E.T., Monday through Friday, except Federal holidays. An electronic version of this document and all documents entered into this docket is available on the World Wide Web at <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: Joann Spittle, U.S. Department of Transportation, Maritime Administration, MAR-830 Room 7201, 400 Seventh Street, SW., Washington, DC 20590. Telephone 202-366-5979.

SUPPLEMENTARY INFORMATION: As described by the applicant the intended service of the vessel MY WAY is:

Intended Use: "charter."

Geographic Region: California.

Dated: October 18, 2006.

By order of the Maritime Administrator.

Joel C. Richard,

Secretary, Maritime Administration.

[FR Doc. E6-17974 Filed 10-25-06; 8:45 am]

BILLING CODE 4910-81-P

DEPARTMENT OF TRANSPORTATION

Maritime Administration

[USCG-2005-22219]

Northeast Gateway Energy Bridge, L.L.C., Liquefied Natural Gas Deepwater Port License Application; Final Application Public Hearings and Final Environmental Impact Statement

AGENCY: Maritime Administration, DOT.

ACTION: Notice of availability; notice of public hearings; request for comments.

SUMMARY: The Maritime Administration (MARAD) and the U.S. Coast Guard (USCG) announce the availability of the Final Environmental Impact Statement (FEIS) for the Northeast Gateway Energy Bridge, L.L.C., Liquefied Natural Gas Deepwater Port license application. Also, public hearings will be held on matters relevant to the approval or denial of the license application. The application describes a project that would be located in federal waters of Massachusetts Bay, in Block 125, approximately 13 miles south-southeast of Gloucester, MA. The Coast Guard and MARAD request public comments on the FEIS and application. Publication of this notice begins a 30-day public comment period and provides information on how to participate in the process.

As a point of clarification, there is another deepwater port application by Neptune LNG, L.L.C. in the same vicinity. These applications are being processed and reviewed independently. The Neptune FEIS should be noticed as available and public hearing information published on November 3, 2006.

DATES: Public hearings will be held in Gloucester, MA on November 8, 2006 and in Salem, MA on November 9, 2006. Both hearings will be from 6 p.m. to 8 p.m. and will be preceded by an informational open house from 4:30 p.m. to 6 p.m. The public hearings may end later than the stated time, depending on the number of persons wishing to speak.

Material submitted in response to the request for comments on the FEIS and application must reach the Docket Management Facility by November 25, 2006 ending the 30-day public comment period.

Federal and State agencies must submit comments, recommended conditions for licensing, or letters of no objection by December 26, 2006 (45 days after the final public hearings). Also by December 26, 2006, the Governor of Massachusetts (the adjacent coastal state) may approve, disapprove, or notify MARAD of inconsistencies with State programs relating to environmental protection, land and water use, and coastal zone management for which MARAD may condition the license to make consistent.

MARAD must issue a record of decision (ROD) to approve, approve with conditions, or deny the DWP license application by February 7, 2007 (90 days after the public hearings).

For dates required by the Massachusetts Environmental Policy Act (MEPA) schedule, please see that section at the end of this notice.

ADDRESSES: The public hearing in Gloucester will be held at the Gloucester High School Auditorium, 32 Leslie O. Johnson Road, Gloucester, MA, telephone: 617-635-4100. The public hearing in Salem will be at the Salem State College Library, Charlotte Forten Hall, 360 Lafayette Street, Salem, MA, telephone: 978-542-7192.

The FEIS, the application, comments and associated documentation are available for viewing at the DOT's Docket Management System Web site: <http://dms.dot.gov> under docket number 22219. The FEIS is also available at public libraries in Beverly, Boston (Central Library), Gloucester, Manchester-by-the-Sea, Marblehead, Rockport, and Salem.

Address docket submissions for USCG-2005-22219 to: Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street, SW., Washington, DC 20590-0001.

The Docket Management Facility accepts hand-delivered submissions, and makes docket contents available for public inspection and copying at this address, in room PL-401, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Facility's telephone number is 202-366-9329, its fax number is 202-493-2251, and its Web site for electronic submissions or for electronic access to docket contents is <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: Roddy Bachman, U.S. Coast Guard, telephone: 202-372-1451, e-mail: Roddy.C.Bachman@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone: 202-493-0402.

SUPPLEMENTARY INFORMATION:

Public Hearing and Open House

We invite you to learn about the proposed deepwater port at an informational open house, and to comment at a public hearing on the proposed action and the evaluation contained in the FEIS. Speaker registrations will be available at the door. In order to allow everyone a chance to speak at the public hearings, we may limit speaker time, or extend the hearing hours, or both. You must identify yourself, and any organization you represent, by name. Your remarks will be recorded or transcribed for inclusion in the public docket.

You may submit written material at the public hearing, either in place of or in addition to speaking. Written material must include your name and address, and will be included in the public docket.

Public docket materials will be made available to the public on the Docket Management Facility's Docket Management System (DMS). See "Request for Comments" for information about DMS and your rights under the Privacy Act.

All of our public hearing locations are wheelchair-accessible. If you plan to attend an open house or public hearing, and need special assistance such as sign language interpretation or other reasonable accommodation, please notify the Coast Guard (see **FOR FURTHER INFORMATION CONTACT**) at least 3 business days in advance. Include your contact information as well as information about your specific needs.

Request for Comments

We request public comments or other relevant information on the FEIS and application. The public hearing is not the only opportunity you have to comment. In addition to or in place of attending a hearing, you can submit comments to the Docket Management Facility during the public comment period (see **DATES**). The Coast Guard and MARAD will consider all comments and material received during the comment period.

Submissions should include:

- Docket number USCG-2005-22219.
- Your name and address.
- Your reasons for making each comment or for bringing information to our attention.

Submit comments or material using only one of the following methods:

- Electronic submission to DMS, <http://dms.dot.gov>.
- Fax, mail, or hand delivery to the Docket Management Facility (see **ADDRESSES**).

Faxed or hand delivered submissions must be unbound, no larger than 8½ by 11 inches, and suitable for copying and electronic scanning. If you mail your submission and want to know when it reaches the Facility, include a stamped, self-addressed postcard or envelope.

Regardless of the method used for submitting comments or material, all submissions will be posted, without change, to the DMS Web site (<http://dms.dot.gov>), and will include any personal information you provide. Therefore, submitting this information makes it public. You may wish to read the Privacy Act notice that is available on the DMS Web site, or the Department of Transportation Privacy Act Statement that appeared in the **Federal Register** on April 11, 2000 (65 FR 19477).

You may view docket submissions at the Docket Management Facility (see **ADDRESSES**), or electronically on the DMS Web site.

Background

We published the Notice of Application for the proposed Northeast Gateway liquefied natural gas (LNG) deepwater port and information on regulations and statutes governing licensing in the **Federal Register** at 70 FR 52422, September 2, 2005; the Notice of Intent to Prepare an EIS for the proposed action was published at 70 FR 58228, October 5, 2005; and the Notice of Availability of the Draft EIS was published at 71 FR 29211, May 19, 2006. The FEIS, application materials and associated comments and documentation are available on the docket. Information from the "Summary of the Application" from previous **Federal Register** notices is included below for your convenience.

Proposed Action and Alternatives

The proposed action requiring environmental review is the Federal licensing of the proposed deepwater port described in "Summary of the Application" below. The alternatives to licensing the proposed port are: (1) Licensing with conditions (including conditions designed to mitigate environmental impact), and (2) denying the application, which for purposes of environmental review is the "no-action" alternative. These alternatives are more fully discussed in the FEIS. The Coast Guard is the lead Federal agency for the preparation of the EIS. You can address any questions about the proposed action or the FEIS to the Coast Guard project manager identified in **FOR FURTHER INFORMATION CONTACT**.

Summary of the Application

Northeast Gateway Energy Bridge, L.L.C. has proposed a facility to import liquefied natural gas (LNG) into the New England region providing a base load delivery of 400 million cubic feet per day (MMcfd) and capable of peak deliveries of approximately 800 MMcfd or more. The facility would be located offshore in Massachusetts Bay, approximately 13 miles south-southeast of the city of Gloucester, MA, in Federal waters approximately 270 to 290 feet in depth, commonly referred to as Block 125.

Northeast Gateway would deliver natural gas to onshore markets via a new 24-inch-diameter pipeline, approximately 16.4 miles in length, from the proposed deepwater port to the existing offshore 30-inch-diameter Algonquin HubLine Pipeline System. The proposed new pipeline lateral would be owned and operated by Algonquin Gas Transmission, LLC. The new pipeline is included in the National

Environmental Policy Act (NEPA) review as part of the deepwater port application process.

The Northeast Gateway deepwater port facility would consist of two subsea submerged turret loading buoys (STL Buoys), two flexible risers, two pipeline end manifolds (PLEMs), and two subsea flow lines. Each STL Buoy would connect to a PLEM using the flexible riser assembly, and the PLEM will connect to the subsea flow line. A fleet of specially designed Energy Bridge Regasification Vessels (EBRVs), each capable of transporting approximately 4.9 million cubic feet (138,000 cubic meters) of LNG, would deliver natural gas to the Northeast Gateway DWP. The EBRVs will vaporize the LNG in a closed loop mode of recirculating fresh water on-board requiring no intake or discharge of seawater for the vaporization process. Natural gas would be used to operate the regasification facilities as well as to provide vessel electrical needs in normal operation.

Federal Energy Regulatory Commission and Army Corps of Engineers

Algonquin is seeking Federal Energy Regulatory Commission (FERC) approval for the proposed 24-inch-diameter pipeline concurrent with this deepwater port application. In addition, pipelines within the three-mile limit require an Army Corps of Engineers (USACE) permit under Section 404 of the Clean Water Act and Section 10 of the Rivers and Harbors Act. Structures such as the moorings and lateral pipelines beyond the three-mile limit require a Section 10 permit.

As required by their regulations, FERC will also maintain a docket. This is available at the FERC Web site (<http://www.ferc.gov>) using the "Documents & Filing" then "eLibrary" link and FERC Docket number CP05-383. The eLibrary helpline is 1-866-208-3676 or e-mail online support at FercOnlineSupport@ferc.gov.

As required by their regulations, the USACE has maintained a permit file. The USACE New England District phone number is 978-318-8338 and their Web site is <http://www.nae.usace.army.mil>.

Comments sent to the FERC docket or USACE have been incorporated into the EIS; will continue to be incorporated into the DOT docket; and will continue to be considered in the licensing, USACE permitting and FERC order decisions. FERC and the USACE, among others, are cooperating agencies and are assisting in the NEPA process as described in 40 CFR 1501.6., and have conducted joint public hearings with the Coast Guard and MARAD.

Massachusetts Environmental Policy Act (MEPA)

Through a Special Review Procedure established by the Massachusetts Executive Office of Environmental Affairs (EOEA), the USCG and the MEPA Office are conducting a coordinated NEPA/MEPA review allowing a single set of documents to serve simultaneously as both the EIS under NEPA and the Environmental Impact Report (EIR) under MEPA. The Certificates establishing the Special Review Procedure and the Scope for the Environmental Impact Report can be viewed at <http://www.mass.gov/envir/mepa/thirdlevelpages/monitorarchives/archives/25july06.htm>. The EIR was published in the Environmental Monitor on October 25, 2006; ENF comments will be due November 14, 2006; ENF decisions will be due November 24, 2006; the Secretary of Environmental Affairs will accept written comments on the Environmental Impact Report through November 24, 2006; and the EIR decisions (Certificate) will be due December 1, 2006. Comments may be submitted electronically, by mail, via FAX, or by hand delivery. Please note that comments submitted on MEPA documents are public records. The mailing address for comments is: Secretary Robert W. Gollidge, Jr., EOEA, Attn: MEPA Office, Richard Bourre, EOEA No.13473/13474, 100 Cambridge Street, Suite 900, Boston MA 02114.

Dated: October 23, 2006.

Joel C. Richard,

Secretary, Maritime Administration.

[FR Doc. E6-17942 Filed 10-25-06; 8:45 am]

BILLING CODE 4910-81-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 06-XX

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning

Revenue Procedure 06-XX (RP-135718-06), Automatic Consent to Change Certain Elections Relating to the Apportionment of Interest Expense, Research and Experimental Expenditures Under Section 1.861.

DATES: Written comments should be received on or before December 26, 2006 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Automatic Consent to Change Certain Elections Relating to the Apportionment of Interest Expense, Research and Experimental Expenditures Under Section 1.861.

OMB Number: 1545-XXXX. **Revenue Procedure Number:** Revenue Procedure 06-XX.

Abstract: This revenue procedure provides administrative guidance under which a taxpayer may obtain automatic consent to change (a) from the fair market value method or from the alternative tax book method to apportion interest expense or (b) from the sales method or the optional gross income methods to apportion research and experimental expenditures.

Current Actions: This is a new revenue procedure.

Affected Public: Business or other for-profit institutions, and individuals or households.

Estimated Number of Respondents: 200.

Estimated Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 100.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 12, 2006.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E6-17990 Filed 10-25-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[IA-56-87 and IA-53-87]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, IA-56-87 and IA-53-87 (TD 8416), Minimum Tax—Tax Benefit Rule (§§ 1.58-9(c)(5)(iii)(B), and 1.58-9(e)(3)).

DATES: Written comments should be received on or before December 26, 2006 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.