

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 9520]

RIN 1545-BG13

Withdrawal of Regulations Related to Validity and Priority of Federal Tax Lien*Correction*

In rule document 2011-7933 appearing on pages 18384-18388 in the issue of Monday, April 4, 2011, make the following correction:

§ 301.6323(b)-1 [Corrected]

On page 18385, in the third column, in § 301.6323(b)-1(g)(1), on the fifth line, "lien or" should read "lienor".

[FR Doc. C1-2011-7933 Filed 5-2-11; 8:45 am]

BILLING CODE 1505-01-D

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 165**

[Docket No. USCG-2011-0034]

RIN 1625-AA00

Safety Zone; Fourth Annual Offshore Challenge, Sunny Isles Beach, FL

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone in the Atlantic Ocean east of Sunny Isles Beach, Florida for the Fourth Annual Offshore Challenge. The Fourth Annual Offshore Challenge will consist of a series of high-speed boat races. The boat races are scheduled to take place from Friday, June 17, 2011 through Sunday, June 19, 2011. The temporary safety zone is necessary for the safety of race participants, participant vessels, spectators, and the general public during the races. Persons and vessels are prohibited from entering, transiting through, anchoring in, or remaining within the safety zone unless authorized by the Captain of the Port Miami or a designated representative.

DATES: This rule is effective from 8 a.m. on June 17, 2011 through 5 p.m. on June 19, 2011. This rule will be enforced daily from 8 a.m. until 5 p.m. on June 17, 2011 through June 19, 2011.

ADDRESSES: Comments and material received from the public, as well as

documents mentioned in this preamble as being available in the docket, are part of docket USCG-2011-0034 and are available online by going to <http://www.regulations.gov>, inserting USCG-2011-0034 in the "Keyword" box, and then clicking "Search." This material is also available for inspection or copying at the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary final rule, call or e-mail Lieutenant Paul A. Steiner, Sector Miami Prevention Department, Coast Guard; telephone 305-535-8724, e-mail Paul.A.Steiner@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION:**Regulatory Information**

On February 17, 2011, we published a notice of proposed rulemaking (NPRM) entitled Safety Zone; Fourth Annual Offshore Challenge, Sunny Isles Beach, FL in the **Federal Register** (76 FR 9278). We received no comments on the proposed rule. A public meeting was not requested, and none was held.

Background and Purpose

Offshore Events, LLC is hosting the Fourth Annual Offshore Challenge, a series of high-speed boat races. The Fourth Annual Offshore Challenge will commence on June 17, 2011 and conclude on June 19, 2011. The boat races will be held in the Atlantic Ocean offshore of Sunny Isles Beach, Florida. Approximately 50 offshore power boats will be participating in the boat races. These vessels will be traveling at high speeds. Approximately 200 spectator vessels are expected to observe the races. The high speed of the participant vessels poses a safety hazard to race participants, participant vessels, spectators, and the general public. The temporary safety zone is necessary to protect race participants, participant vessels, spectators, and the general public from the hazards associated with the high-speed boat races.

Discussion of Comments and Changes

There were no comments to the NPRM, and we made no changes to the regulation.

Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on 13 of these statutes or executive orders.

Regulatory Planning and Review

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.

The economic impact of this rule is not significant for the following reasons: (1) The rule will be in effect for three days but will only be enforced for a total of nine hours each day; (2) although persons and vessels will not be able to enter, transit through, anchor in, or remain within the safety zone without authorization from the Captain of the Port Miami or a designated representative, they may operate in the surrounding area during the enforcement period; (3) persons and vessels may still enter, transit through, anchor in, or remain within the safety zone if authorized by the Captain of the Port Miami or a designated representative; and (4) advance notification of the safety zone will be made to the local maritime community via local notice to mariners, marine safety information bulletins, and broadcast notice to mariners.

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 for the reasons discussed in the Regulatory Planning and Review section above.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), in the NPRM we offered to assist small entities in understanding the rule so that they could better evaluate its effects