

C's life is \$40,000. The portion of the trust corpus includible in D's gross estate under

section 2036(a)(1) is \$102,857, determined as follows:

(ii) <i>Step 1</i> : Fair market value of corpus .....	\$120,000
(iii) <i>Step 2</i> : Corpus required to produce D's date of death annuity (\$5,000/0.07) .....	71,429
(iv) <i>Step 3</i> : Corpus required to produce D's annuity if D had survived C (\$10,000/0.07) .....	142,857
(v) <i>Step 4</i> : Present value of C's interest .....	40,000
(vi) <i>Step 5</i> : The amount determined in Step 3, reduced by the amount determined in Step 4, but not to below the amount determined in Step 2 (\$142,857—\$40,000, but not less than \$71,429) .....	102,857
(vii) <i>Step 6</i> : The lesser of the amounts determined in Steps 5 and 1 (\$102,857 or \$120,000) .....	102,857

(3) *Effective/applicability dates.*  
 \* \* \* All but the last two sentences at the end of paragraph (c)(1)(i) of this section are applicable to the estates of decedents dying after August 16, 1954. The first, second, and sixth sentences in paragraph (c)(2)(i) of this section and all but the introductory text, *Example 7*, and *Example 8* of paragraph (c)(2)(iv) of this section are applicable to the estates of decedent's dying on or after July 14, 2008. Paragraph (b)(1)(ii) of this section, the last two sentences at the end of paragraph (c)(1)(i) of this section, *Example 1* of paragraph (c)(1)(ii) of this section, the third, fourth, and fifth sentences in paragraph (c)(2)(i) of this section; paragraph (c)(2)(ii) of this section; paragraph (c)(2)(iii) of this section; and the introductory text, *Example 7*, and *Example 8* of paragraph (c)(2)(iv) of this section are applicable to the estates of decedents dying on or after November 8, 2011.

Approved: October 27, 2011.

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

**Emily S. McMahon,**

*Acting Assistant Secretary of the Treasury (Tax Policy).*

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Canal, mile 0.1, at Seattle, WA. The deviation is necessary to facilitate replacement of a counterweight trunnion bearing. This deviation allows the bridge to remain in the down or closed position during the maintenance period.

**DATES:** This deviation is effective from 8 p.m. on November 8, 2011 through 5 p.m. on November 22, 2011.

**ADDRESSES:** Documents mentioned in this preamble as being available in the docket are part of docket USCG-2011-0973 and are available online by going to <http://www.regulations.gov>, inserting USCG-2011-0973 in the "Keyword" box and then clicking "Search". They are 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 rule, call or email the Bridge Administrator, Coast Guard Thirteenth District; *telephone* (206) 220-7282 *email* [randall.d.overton@uscg.mil](mailto:randall.d.overton@uscg.mil). If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, *telephone* (202) 366-9826.

**SUPPLEMENTARY INFORMATION:** Burlington Northern Santa Fe (BNSF) Railway has requested to not open the BNSF Rail Bascule Bridge across the Lake Washington Ship Canal, mile 0.1, for vessel traffic for a 14 day period to facilitate heavy maintenance on the bridge. The bridge provides 43 feet of vertical clearance above mean high water while in the closed position. Under normal operations this bridge opens on signal as required by 33 CFR 117.5 and 33 CFR 117.1051(c). The deviation period is from 8 p.m. November 8, 2011 through 5 p.m. November 22, 2011. This deviation allows the draw span of the BNSF Railway Bridge across the Lake Washington Ship Canal, mile 0.1, to remain in the closed position and to not open for maritime traffic from 8 p.m. November 8, 2011 through 5 p.m.

November 22, 2011. This time frame was selected because it corresponds with the closure of the Army Corps of Engineering Hiram M. Chittenden lock immediately upstream or inland of the bridge on the Lake Washington Ship Canal. This stretch of the Lake Washington Ship Canal experiences heavy waterway usage and is utilized by vessels ranging from commercial tug and barge to pleasure craft. Mariners have been notified and will be kept informed of the bridge's operational status via the Coast Guard Notice to Mariners publication and Broadcast Notice to Mariners as appropriate. Vessels which do not require a bridge opening may continue to transit beneath the bridge during this closure period. Due to the nature of work being performed the draw span will be unable to open for maritime traffic during this maintenance period.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: October 26, 2011.

**Randall D. Overton,**

*Bridge Administrator.*

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG-2011-0973]

**Drawbridge Operation Regulation; Lake Washington Ship Canal, Seattle, WA**

**AGENCY:** Coast Guard, DHS.

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

**SUMMARY:** The Commander, Thirteenth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Burlington Northern Santa Fe Railway Bridge across the Lake Washington Ship

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG-2011-0578]

**RIN 1625-AA00**

**Safety Zone; Chicago Harbor, Navy Pier Southeast, Chicago, IL**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce the Navy Pier Southeast Safety Zone in Chicago Harbor from December 3, 2011 through January 1, 2012. This action is necessary and intended to ensure safety