

purposes. A bank that adopts a policy to deduct these amounts must apply that approach consistently in all future calculations of the amount of disallowed deferred tax assets under section 2(c)(1)(iii) of this appendix A.

(ii) *Consolidated groups.* The amount of deferred tax assets that a bank can realize from taxes paid in prior carryback years and from reversals of existing taxable temporary differences generally would not be deducted from capital. However, for a bank that is a member of a consolidated group (for tax purposes), the amount of carryback potential a bank may consider in calculating the limit on deferred tax assets under section 2(c)(1)(iii) of this appendix A, may not exceed the amount that the bank could reasonably expect to have refunded by its parent holding company.

(iii) *Nontaxable Purchase Business Combination.* In calculating the amount of net deferred tax assets under section 2(c)(1)(iii) of this appendix A, a deferred tax liability that is specifically associated with an intangible asset (other than purchased mortgage servicing rights and purchased credit card relationships) due to a nontaxable purchase business combination may be netted against that intangible asset. Only the net amount of the intangible asset must be deducted from Tier 1 capital. Deferred tax liabilities netted in this manner cannot also be netted against deferred tax assets when determining the amount of net deferred tax assets that are dependent upon future taxable income.

(iv) *Estimated future taxable income.* Estimated future taxable income does not include net operating loss carryforwards to be used during that year or the amount of existing temporary differences expected to reverse within the year. A bank may use future taxable income projections for their closest fiscal year, provided it adjusts the projections for any significant changes that occur or that it expects to occur. Such projections must include the estimated effect of tax planning strategies that the bank expects to implement to realize net operating losses or tax credit carryforwards that will otherwise expire during the year.

(4) *Deductions from total capital.* The following items are deducted from total capital:

\* \* \* \* \*

Dated: February 3, 1995.

**Eugene A. Ludwig,**

*Comptroller of the Currency.*

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BILLING CODE 4810-33-P

**DEPARTMENT OF DEFENSE**

**Defense Mapping Agency**

**32 CFR part 320**

[DMA Instruction 5400.11]

**Privacy Program**

**AGENCY:** Defense Mapping Agency, DOD.

**ACTION:** Final rule.

**SUMMARY:** The Defense Mapping Agency is amending its Privacy Act Regulation by removing three exemption rules, updating request for information procedures, and the list of organizational addressees.

**EFFECTIVE DATE:** February 3, 1995.

**FOR FURTHER INFORMATION CONTACT:** Ms. Helen Sharetts-Sullivan at (703) 285-9315.

**SUPPLEMENTARY INFORMATION:** Executive Order 12866. The Director, Administration and Management, Office of the Secretary of Defense has determined that this Privacy Act rule for the Department of Defense does not constitute 'significant regulatory action'. Analysis of the rule indicates that it does not have an annual effect on the economy of \$100 million or more; does not create a serious inconsistency or otherwise interfere with an action taken or planned by another agency; does not materially alter the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; does not raise novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in Executive Order 12866 (1993).

**Regulatory Flexibility Act of 1980.** The Director, Administration and Management, Office of the Secretary of Defense certifies that this Privacy Act rule for the Department of Defense does not have significant economic impact on a substantial number of small entities because it is concerned only with the administration of Privacy Act systems of records within the Department of Defense.

**Paperwork Reduction Act.** The Director, Administration and Management, Office of the Secretary of Defense certifies that this Privacy Act rule for the Department of Defense imposes no information requirements beyond the Department of Defense and that the information collected within the Department of Defense is necessary and consistent with 5 U.S.C. 552a, known as the Privacy Act of 1974.

**List of Subjects in 32 CFR Part 320**

Privacy  
For reasons set forth in the Preamble, 32 CFR part 320 is amended as follows:

**PART 320 - DEFENSE MAPPING AGENCY (DMA) PRIVACY PROGRAM**

1. The authority citation for 32 CFR part 320 continues to read as follows:

**Authority:** Pub. L. 93-579, 88 Stat 1896 (5 U.S.C. 552a).

2. The heading of 32 CFR part 320 is revised to read as set forth above.
3. Section 320.3 is amended by revising paragraph (b), introductory text, paragraph (c), introductory text, paragraph (c)(2), and (e) to read as follows;

**§ 320.3 Procedures for requests for information pertaining to individual records in a record system.**

\* \* \* \* \*

(b) Any individual requesting such information in person may present himself at HQ DMA or at the principal office of the DMA Component or Staff Office (please refer to the DMA address list at paragraph (e) of this section) thought to maintain the record in question and shall provide:

\* \* \* \* \*

(c) Any individual requesting such information by mail shall address his request to the Director, Defense Mapping Agency, or to the Director of the DMA Component or Staff Office (refer to paragraph (e) of this section) thought to maintain the record in question and shall include in such request the following:

\* \* \* \* \*

(2) A notarized statement or unsworn declaration in accordance with 28 U.S.C. 1746 to verify his identify, if, in the opinion of the DMA custodian of the record, the sensitivity of the material involved warrants.

\* \* \* \* \*

(e) HQ DMA and Component address list:

(1) Director, ATTN: GCI St A-7, Defense Mapping Agency, 8613 Lee Highway, Fairfax, VA 22031-2137.

(2) DMA Aerospace Center, 3200 South Second Street, St. Louis, MO 63118-3399.

(3) DMA Hydrographic/Topographic Center, 4600 Sangamore Road, Bethesda, MD 20816-5003.

(4) DMA Combat Support Center, 6001 MacArthur Boulevard, Bethesda, MD 20816-5501.

(5) DMA Reston Center, 12310 Sunrise Valley Drive, Reston, VA 22091-3414.

(6) DMA Systems Center, 4600 Sangamore Road, Bethesda, MD 20816-5003.

(7) Comptroller, St A-4, Defense Mapping Agency, 8613 Lee Highway, Fairfax, VA 22031-2137.

(8) Deputy Director for Human Resources, St A-8, Defense Mapping Agency, 8613 Lee Highway, Fairfax, VA 22031-2137.

(9) Deputy Director for International Programs, St A-20, Defense Mapping Agency, 8613 Lee Highway, Fairfax, VA 22031-2137.

(10) General Counsel, St A-7, Defense Mapping Agency, 8613 Lee Highway, Fairfax, VA 22031-2137.

(11) Deputy Director for Acquisition, St A-3, Defense Mapping Agency, 8613 Lee Highway, Fairfax, VA 22031-2137.

(12) Deputy Director for Command Information, St A-11, Defense Mapping Agency, 8613 Lee Highway, Fairfax, VA 22031-2137.

\* \* \* \* \*

4. Section 320.11 is revised to read as follows:

#### § 320.11 Specific exemptions.

All systems of records maintained by the Defense Mapping Agency and its components shall be exempt from the requirements of 5 U.S.C. 552a(d) pursuant to 5 U.S.C. 552a(k)(1), to the extent that the system contains any information properly classified under Executive Order 12356 and that is required by that Executive Order to be kept secret in the interest of national defense or foreign policy. This exemption is applicable to parts of all systems of records including those not otherwise specifically designated for exemptions herein which contain isolated items of properly classified information.

Dated: February 2, 1995.

#### L. M. Bynum,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 95-3313 Filed 2-9-95; 8:45 am]

BILLING CODE 5000-04-F

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 165

[COTP St. Louis 95-001]

RIN 2115-AA97

#### Safety Zone; Mississippi River, mile 57.8 to mile 55.8

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a safety zone on the Mississippi River. This regulation is needed to control vessel traffic in the regulated area to facilitate construction of stone filled weirs in or near the navigable channel to ensure the safety of the construction workers. The regulation will restrict navigation in the regulated area.

**EFFECTIVE DATE:** This regulation is effective on January 30, 1995 and will terminate on March 31, 1995.

**FOR FURTHER INFORMATION CONTACT:** LT Siddall, Operations Officer, Captain of the Port, St. Louis, Missouri at (314) 539-3823.

#### SUPPLEMENTARY INFORMATION:

##### Drafting Information

The drafters of this regulation are LTJG Andrew Cheney, Project Officer, Marine Safety Office, St. Louis, Missouri and LT S. M. Moody, Project Attorney, Second Coast Guard District Legal Office.

##### Regulatory History

In accordance with 5 U.S.C. 553, a notice of proposed rulemaking has not been published for this regulation and good cause exists for making it effective in less than 30 days from the date of publication. Following normal rulemaking procedures would have been impracticable. Specifically, the construction of the weirs can only be undertaken below certain river stages and due to the dynamic nature of the river, insufficient time exists to publish a notice of proposed rulemaking. As a result, the Coast Guard deems it to be in the public's best interest to issue a regulation immediately.

##### Background and Purpose

The Army Corps of Engineers continues to improve channel maintenance through constructing passive channelizing structures. The construction of the stone filled weirs is necessary in this historically troublesome area. As a result of this construction this regulation is necessary to provide safe working conditions and navigation within the affected area.

##### Regulatory Evaluation

This regulation is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has been exempted from review by the Office of Management and Budget under that order. It is not under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this regulation to be so minimal that a full Regulatory Evaluation under paragraph 10E of the regulatory policies and procedures of DOT is unnecessary because the restrictions are anticipated to be of short duration. Changes will be announced by Marine Safety Information Radio

Broadcast on VHF Marine Band Radio, Channel 22 (157.1 MHz). Mariners may also call the Port Operations Officer, Captain of the Port, St. Louis, Missouri at (314) 539-3823 for current information.

##### Small Entities

The Coast Guard finds that the impact on small entities, if any, is not substantial. Therefore, the Coast Guard certifies under section 605(b) of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq*) that this temporary rule will not have a significant economic impact on a substantial number of small entities.

##### Collection of Information

This rule contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq*).

##### Federalism Assessment

The Coast Guard has analyzed this regulation under the principles and criteria contained in Executive Order 12612 and has determined that it does not raise sufficient federalism implications to warrant the preparation of a Federalism Assessment.

##### Environmental Assessment

The Coast Guard considered the environmental impact of this regulation and concluded that, under section 2.B.2. of Commandant Instruction M16475.1B, this regulation is categorically excluded from further environmental documentation.

##### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Records and recordkeeping requirements, Security measures, Waterways.

##### Temporary Regulation

In consideration of the foregoing, Subpart F of Part 165 of Title 33, Code of Federal Regulations, is amended as follows:

#### PART 165—[AMENDED]

1. The authority citation for Part 165 continues to read as follows:

**Authority:** 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05-1(g), 6.04-1, 6.04-6, and 160.5; 49 CFR 1.46.

2. A temporary section 165.T02-027 is added, to read as follows:

#### § 165.T02-027 Safety Zone: Mississippi River.

(a) *Location.* The Mississippi River between mile 57.8 and 55.8 is established as a safety zone.