

(A) The scope limitations in section 4.02 of Rev. Proc. 99-49 shall not apply;

(B) The timely duplicate filing requirement in section 6.02(2) of Rev. Proc. 99-49 shall not apply; and

(C) If the method of accounting for determining premiums earned is an issue under consideration within the meaning of section 3.09 of Rev. Proc. 99-49 as of January 5, 2000, then section 7.01 of Rev. Proc. 99-49 shall not apply.

(12) *Effective date.* Paragraphs (a)(3) through (a)(11) of this section are applicable with respect to the determination of premiums earned for taxable years beginning after December 31, 1999.

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Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: December 23, 1999.

Jonathan Talisman,

Acting Assistant Secretary of the Treasury.

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 177

[CGD01-99-193]

Drawbridge Operation Regulations: Saugus River, MA

AGENCY: Coast Guard, DOT.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District has issued a temporary deviation from the existing drawbridge regulations for the Fox Hill SR107 Bridge, mile 2.5, across the Saugus River between Saugus and Lynn, Massachusetts. This deviation allows the bridge owner to open the bridge only three times each day for vessel traffic. This deviation is necessary to facilitate repairs to replace structural steel, floor beams and the wearing surface at the bridge.

DATES: This deviation is effective from January 3, 2000 to March 2, 2000.

FOR FURTHER INFORMATION CONTACT: Mr. John McDonald, Project Officer, First Coast Guard District, (617) 223-8364.

SUPPLEMENTARY INFORMATION: The Fox Hill SR107 Bridge has a vertical clearance of 6 feet at mean high water and 16 feet at mean low water.

The existing regulations for the Fox Hill SR107 Bridge in 33 CFR 117.618(c) require the bridge to open on signal;

except that, from October 1 through May 31, 7 p.m. to 5 a.m., daily, and all day on December 25 and January 1, the draw shall open as soon as possible, but not more than one one-hour, after notice is given to the drawtenders either at the bridge during the time the drawtenders are on duty or by calling the number posted at the bridge.

The bridge owner, Massachusetts Highway Department (MHD), asked the Coast Guard to allow the bridge to open on signal, only, at 6 a.m., 2 p.m., and 6 p.m., from January 3, 2000, through March 2, 2000.

The purpose of this temporary deviation is to facilitate necessary repairs to the bridge. Structural steel, floor beams, and the bridge wearing surface will be replaced during the 60 day repair period. The bridge can not open for vessel traffic during the replacement of the above components. Vessels that can pass under the bridge without an opening may do so at all times.

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 is authorized under 33 CFR 117.35.

Dated: December 17, 1999.

R.M. Larrabee,

*Rear Admiral, U.S. Coast Guard Commander,
First Coast Guard District.*

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Parts 154 and 155

[USCG-1998-3350]

Review of Cap Increases; Response Plans for Marine Transportation- Related (MTR) Facilities and Tank Vessels

AGENCY: Coast Guard, DOT.

ACTION: Notice of decision.

SUMMARY: Coast Guard response plan regulations contain requirements for on-water oil recovery capacity (referred to as caps). These caps were scheduled to increase by 25 percent on February 18, 1998, provided the Coast Guard completed a review of the cap increases. The Coast Guard has completed its review and the 25 percent increase for on-water mechanical recovery will take effect 90 days from the date of this notice. The Coast Guard will consider a 2003 cap for mechanical on-water

removal capability and requirements for other removal technologies in a subsequent notice of proposed rulemaking.

DATES: The scheduled cap increase for on-water mechanical recovery requirements will take effect on April 5, 2000.

ADDRESSES: The Docket Management Facility maintains the public docket for this notice (USCG-1998-3350). The Response Plan Equipment Cap Review (Cap Review) is part of the docket and is available for inspection or copying at room PL-401 on the Plaza level of the Nassif Building, 400 Seventh Street SW., Washington, DC 20590-0001, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may also find this docket on the Internet at <http://dms.dot.gov>. The Cap Review is also available for examination on the Vessel Response Plan Internet site at <http://www.uscg.mil/vrp>.

FOR FURTHER INFORMATION CONTACT: For questions on this notice, call Lieutenant Commander John Caplis, Office of Response (G-MOR), Coast Guard, telephone 202-267-6922 or by e-mail at JCaplis@comdt.uscg.mil. For questions on viewing materials in the docket, call Dorothy Walker, Chief, Dockets, Department of Transportation, telephone 202-366-9329.

SUPPLEMENTARY INFORMATION:

Regulatory History

In 1996, the Coast Guard published two final rules entitled "Vessel Response Plans" (61 FR 1052, January 12, 1996) and "Response Plans for Marine Transportation-Related Facilities" (61 FR 7890, February 29, 1996). Those rules finalized the 1993 interim rules (58 FR 7330, February 5, 1993, and 58 FR 7376, February 5, 1993, for Marine Transportation-Related Facilities and Vessels, respectively) and are located in the Code of Federal Regulations (CFR) in 33 CFR parts 154 and 155. 33 CFR 154.1045(m) and 155.1050(o) contain requirements for on-water oil recovery capacity (referred to as caps) that an owner or operator must ensure is available, through contract or other approved means, in planning for a worst case discharge. These caps were established taking into account 1993 technology, deployment capability, and availability of response resources.

The 1993 and 1996 rules established a 1998 cap, a 25 percent increase from the 1993 levels, as a target for increasing response capabilities. This increase was endorsed by the Vessel Response Plan Negotiated Rulemaking Committee as an incentive to expand response