

received, and for which MARAD requests comments from interested parties. 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.

#### **Vessel Proposed for Waiver of the U.S.-build Requirement**

(1) Name of vessel and owner for which waiver is requested. *Name of vessel:* WILD FLOWER. *Owner:* Wild Flower Enterprises.

(2) Size, capacity and tonnage of vessel. According to the applicant: "The vessel is 64'8" long, her breadth is 17'5" and her depth is 7'. Her gross tonnage is 29 GRT and her net tonnage is 26 NRT."

(3) Intended use for vessel, including geographic region of intended operation and trade. According to the applicant: "The vessel is unique in the crewed chartering industry in that . . . she charters only for two passengers . . . The average charter lasts for one week (food and wine included in the price) with the boat on anchor or on a mooring overnight . . . The geographic region of intended operation is in the waters from New York City through the waters of Maine."

(4) Date and Place of construction and (if applicable) rebuilding. *Date of construction:* 1985. *Place of construction:* Taiwan, ROC.

(5) A statement on the impact this waiver will have on other commercial

passenger vessel operators. According to the applicant: "Since there are currently no vessels in the intended area of operation over 55' that charter exclusively for two passengers, there can be no impact, if the waiver is granted on other commercial vessel operators."

(6) A statement on the impact this waiver will have on U.S. shipyards. According to the applicant: "If the application is granted, the vessel will be in the United States in the appropriate season and can have her yearly hauling and bottom painting done at U.S. shipyards. This can only have a positive impact on these shipyards."

Dated: August 16, 2002.

By order of the Maritime Administrator.

**Joel C. Richard,**

*Secretary, Maritime Administration.*

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#### **DEPARTMENT OF THE TREASURY**

**[Treasury Order Number 150-39]**

#### **Delegation of Authority to Act as Competent or Taxation Authority for Possessions of the United States**

July 17, 2002.

1. *Purpose.* The purpose of this Order is to formalize the authority of the Commissioner of Internal Revenue to act as the competent authority or taxation authority under tax coordination agreements and tax implementation agreements with the possessions of the United States, with the responsibility for coordination and liaison of tax

administration issues involving the possessions of the United States.

2. *Delegation.* The authority of the Secretary of the Treasury to act as competent authority or taxation authority with regard to tax implementation and coordination agreements that are entered into with the possessions of the United States is hereby delegated to the Commissioner of Internal Revenue. The authority of the Commissioner of Internal Revenue to provide for the administration of the United States internal revenue laws in the possessions of the United States (including administration of the aforesaid tax agreements) remains in effect.

3. *Redelegation.* The Commissioner may redelegate this authority in writing to any officer or employee of the Internal Revenue Service.

4. *Ratification.* To the extent that any action heretofore taken by the Commissioner of Internal Revenue or his delegate consistent with the delegation set forth in this Order may require ratification, such action is hereby affirmed and ratified.

#### *Authorities*

a. IRC § 7803(a)(2).

b. Subtitle G of Title XII of the Tax Reform Act of 1986, sections 1271 to 1277 of Pub. Law 99-514, 100 Stat. 2085, 2591-2602.

6. *Office of Primary Interest.*

Commissioner of Internal Revenue.

**Paul H. O'Neill,**

*Secretary of the Treasury.*

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