

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 602**

[TD 9171]

RIN 1545–AY87; 1545–BC03

New Markets Tax Credit; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 9171), that were published in the *Federal Register* on Tuesday, December 28, 2004 (69 FR 77625) relating to the new markets tax credit under section 45D.

DATES: This correction is effective December 28, 2004.

FOR FURTHER INFORMATION CONTACT: Paul F. Handleman or Lauren R. Taylor, (202) 622–3040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9171) that are the subject of these corrections are under section 45D of the Internal Revenue Code.

Need for Correction

As published, TD 9171 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final regulations (TD 9171), that were the subject of FR Doc. 04–28325, is corrected as follows:

■ 1. On page 77626, column 3, in the preamble, last full paragraph under paragraph heading “Qualified Active Low-Income Community Business”, is removed.

■ 2. On page 77627, column 1, in the preamble under paragraph heading “Recapture”, first paragraph, line 21 from the top of the column, the language, “taxable year will be not treated as a” is corrected to read “taxable year will not be treated as a”.

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedures and Administration).

[FR Doc. 05–1551 Filed 1–27–05; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[CGD08–05–009]

Drawbridge Operation Regulations; Corpus Christi—Port Aransas Channel—Tule Lake, Corpus Christi, TX**AGENCY:** Coast Guard, DHS.**ACTION:** Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Tule Lake Vertical Lift Span Highway and Railroad Bridge across the Corpus Christi—Port Aransas Channel, mile 14.0, at Corpus Christi, Nueces County, TX. This deviation allows the bridge to remain closed to navigation for four hours on two consecutive days. This temporary deviation is necessary for the maintenance of the rope sheaves and for the cleaning and lubrication of the haul and counterweight ropes of the drawbridge.

DATES: This deviation is effective from 7 a.m. on Thursday, February 10, 2005 through 11 a.m. on Friday, February 11, 2005.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 501 Magazine Street, New Orleans, Louisiana 70130–3396 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 589–2965. The Bridge Administration Branch of the Eighth Coast Guard District maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: David Frank, Bridge Administration Branch, telephone (504) 589–2965.

SUPPLEMENTARY INFORMATION: The Port of Corpus Christi Authority has requested a temporary deviation in order to perform required maintenance on the rope sheaves and for the cleaning and lubrication of the haul and counterweight ropes of the Tule Lake vertical lift span bridge across Corpus Christi—Port Aransas Channel, mile 14.0 at Corpus Christi, Nueces County, Texas. This temporary deviation will allow the bridge to remain in the closed-to-navigation position from 7 a.m. to 11 a.m. on Thursday, February 10, 2005

and from 7 a.m. to 11 a.m. on Friday, February 11, 2005.

The vertical lift span bridge has a vertical clearance of 9.0 feet above mean high water, elevation 1.0 feet Mean Sea Level and 11.0 feet above mean low water, elevation – 1.0 Mean Sea Level in the closed-to-navigation position. Navigation at the site of the bridge consists mainly of oil tankers and tows with barges. There is no recreational pleasure craft usage at the bridge site. Due to prior experience, as well as coordination with waterway users, it has been determined that this two-day partial closure will not have a significant effect on these vessels. The bridge normally opens to pass navigation an average of 850 times per month. The bridge opens on signal as required by 33 CFR 117.5. The bridge will not be able to open for emergencies during the closure period. Alternate routes are not available.

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 from the operating regulations is authorized under 33 CFR 117.35.

Dated: January 18, 2005.

Marcus Redford,*Bridge Administrator.*

[FR Doc. 05–1559 Filed 1–27–05; 8:45 am]

BILLING CODE 4910–15–P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[CGD08–05–007]

Drawbridge Operation Regulations; Gulf Intracoastal Waterway—Bayou Boeuf, Amelia, LA**AGENCY:** Coast Guard, DHS.**ACTION:** Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the BNSF RR Swing Bridge across Bayou Boeuf, mile 10.2, at Amelia, St. Mary Parish, LA. This deviation allows the bridge to remain closed to navigation for eight hours on February 14, 2005, ten hours on February 15, 2005, and eight hours on February 16, 2005. The deviation is necessary to remove and replace the motor and transmission of the bridge.

DATES: This deviation is effective from 8 a.m. on Monday, February 14, 2005

until 4 p.m. on Wednesday, February 16, 2005.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 500 Poydras Street, New Orleans, Louisiana 70130-3310 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 589-2965. The Bridge Administration Branch of the Eighth Coast Guard District maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: David Frank, Bridge Administration Branch, telephone (504) 589-2965.

SUPPLEMENTARY INFORMATION: The BNSF RR has requested a temporary deviation in order to remove and replace the motor and transmission of the Bayou Boeuf Swing Bridge across Bayou Boeuf, mile 10.2, at Amelia, St. Mary Parish, LA. The repairs are necessary to ensure the proper operation of the bridge. This temporary deviation will allow the bridge to remain in the closed-to-navigation position from 8 a.m. until 4 p.m. on Monday, February 14, 2005, from 7 a.m. until 5 p.m. on Tuesday, February 15, 2005, and from 8 a.m. until 4 p.m. on Wednesday, February 16, 2005.

As the bridge has no vertical clearance in the closed-to-navigation position, vessels will not be able to transit through the bridge site when the bridge is closed. Navigation at the site of the bridge consists mainly of tows with barges and some recreational pleasure craft. Due to prior experience, as well as coordination with waterway users, it has been determined that this closure will not have a significant effect on these vessels. An alternate route is available by using the GIWW, Morgan City to Port Allen Alternate Route.

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 from the operating regulations is authorized under 33 CFR 117.35.

Dated: January 13, 2005.

Marcus Redford,

Bridge Administrator.

[FR Doc. 05-1560 Filed 1-27-05; 8:45 am]

BILLING CODE 4910-15-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD01-04-157]

Drawbridge Operation Regulations: Newtown Creek, Dutch Kills, English Kills, and Their Tributaries, NY

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District, has issued a temporary deviation from the drawbridge operation regulations for the Metropolitan Avenue Bridge, mile 3.4, across English Kills at New York City, New York. Under this temporary deviation the bridge may remain closed from 6 a.m. to midnight on the following days: January 19 through January 21; January 26 through January 28; and January 31 through February 5, 2005. This temporary deviation is necessary to facilitate bridge maintenance.

DATES: This deviation is effective from January 19, 2005 through February 5, 2005.

FOR FURTHER INFORMATION CONTACT: Judy Leung-Yee, Project Officer, First Coast Guard District, at (212) 668-7195.

SUPPLEMENTARY INFORMATION: The Metropolitan Avenue Bridge has a vertical clearance in the closed position of 10 feet at mean high water and 15 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.801(e).

The owner of the bridge, New York City Department of Transportation (NYCDOT), requested a temporary deviation from the drawbridge operation regulations to facilitate rehabilitation repairs at the bridge. The bridge must remain in the closed position to perform these repairs.

Under this temporary deviation the NYCDOT Metropolitan Avenue Bridge may remain in the closed position from 6 a.m. through midnight on the following days: January 19 through January 21; January 26 through January 28; and from January 31 through February 5, 2005.

This deviation from the operating regulations is authorized under 33 CFR 117.35, and will be performed with all due speed in order to return the bridge to normal operation as soon as possible.

Dated: January 12, 2005.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. 05-1561 Filed 1-27-05; 8:45 am]

BILLING CODE 4910-15-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD05-04-168]

RIN 1625-AA09

Drawbridge Operation Regulations; Christina River, Wilmington, DE

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is changing the regulations that govern the operation of the Norfolk Southern (NS) Railroad Bridge across Christina River, at mile 1.4, in Wilmington, DE. The bridge will remain open for vessel traffic, closing only for train crossings and periodic maintenance by an operator at a remote location. The final rule will maintain the bridge's current level of operational capabilities and continue to provide for the reasonable needs of rail transportation and vessel navigation.

DATES: This rule is effective February 28, 2005.

ADDRESSES: Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of docket CGD05-04-168 and are available for inspection or copying at Commander (obr), Fifth Coast Guard District, Federal Building, 1st Floor, 431 Crawford Street, Portsmouth, VA 23704-5004 between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Fifth Coast Guard District maintains the public docket for this rulemaking.

FOR FURTHER INFORMATION CONTACT: Anton Allen, Bridge Management Specialist, Fifth Coast Guard District, at (757) 398-6227.

SUPPLEMENTARY INFORMATION:

Regulatory History

On October 12, 2004, we published a notice of proposed rulemaking (NPRM) entitled "Drawbridge Operation Regulations; Christina River, Wilmington, DE" in the **Federal Register** (69 FR 60597). We received five letters commenting on the proposed rule. No public meeting was requested, and none was held.