

corporation status and later elect again to become S corporations.

**DATES:** This document is effective on December 22, 2004.

**FOR FURTHER INFORMATION CONTACT:** Stephen R. Cleary, (202) 622-7750 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9170) that is the subject of this correction are under 1374 of the Internal Revenue Code.

**Need for Correction**

As published, the final and temporary regulations (TD 9170) contains an error that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Parts 1**

Income Tax, Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ 2. In § 1.1374-8T, the section heading, and paragraphs (a)(1) and (a)(2) are revised to read as follows:

**§ 1.1374-8T 1374(d)(8) transactions (temporary).**

(a)(1) (Reserved) For further guidance see § 1.1374-8(a).

(2) Section 1374(d)(8) applies to any § 1.1374(d)(8) transaction, as defined in paragraph (a)(1) of this section, that occurs on or after December 27, 1994, without regard to the date of the corporation's election to be an S corporation under section 1362.

\* \* \* \* \*

**Cynthia E. Grigsby,**

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

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Parts 100 and 165**

**[USCG-2005-20151]**

**Quarterly Listings; Safety Zones, Security Zones, Special Local Regulations and Regulated Navigation Areas**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary rules issued.

**SUMMARY:** This document provides required notice of substantive rules issued by the Coast Guard and temporarily effective between October 1, 2004 and December 31, 2004, that were not published in the **Federal Register**. This quarterly notice lists temporary special local regulations, security zones, safety zones, and regulated navigation areas, all of limited duration for which timely publication in the **Federal Register** was not possible.

**DATES:** This document lists temporary Coast Guard rules that because effective and were terminated between October 1, 2004, and December 31, 2004.

**ADDRESSES:** The Department of Transportation Docket Management Facility maintains the public docket for this notice. Documents indicated in this notice will be available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, Room PL-401, 400 Seventh Street, SW., Washington, DC 20593-0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may electronically access the public docket for this notice on the Internet at <http://dms.dot.gov>.

**FOR FURTHER INFORMATION CONTACT:** For questions on this notice contact LT Jeff Bray, Office of Regulations and Administrative Law, telephone (202) 267-2830. For questions on viewing, or on submitting material to the docket, contact Renee Z. Wright, Acting Program Manager, Docket Operations, telephone (202) 493-0402.

**SUPPLEMENTARY INFORMATION:** Coast Guard District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety and security needs within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain regulations. Safety Zones may be

established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to prevent injury or damage to vessels, ports, or waterfront facilities and may also describe a zone around a vessel in motion. Special local regulations are issued to enhance the safety of participants and spectators at regattas and other marine events. Regulated navigation areas established regulations for vessels navigating within the area. Timely publication of these rules in the **Federal Register** is often precluded when a rule responds to an emergency, or when an event occurs without sufficient advance notice. The affected public is, however, informed of these rules through local notices to mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the rule. Because **Federal Register** publication was not possible before the beginning of the effective period, mariners were personally notified of the contents of these special local regulations, security zones, safety zones or regulated navigation areas by Coast Guard officials on-scene prior to any enforcement action. However, the Coast Guard, by law, must publish in the **Federal Register** notice of substantive rules adopted. To meet this obligation without imposing undue expense on the public, the Coast Guard periodically publishes a list of these temporary special local regulations, security zones, safety zones and regulated navigation areas. Permanent rules are not included in this list because they are published in their entirety in the **Federal Register**. Temporary rules are also published in their entirety if sufficient time is available to do so before they are placed in effect or terminated. The safety zones, special local regulations, security zones and regulated navigation areas listed in this notice have been exempted from review and under Executive Order 12866, Regulatory Planning and Review, because of their emergency nature, or limited scope and temporary effectiveness.

The following rules were placed in effect temporarily during the period from October 1, 2004, through December 31, 2004, unless otherwise indicated.

Dated: January 24, 2004.

**Steve G. Venckus,**  
*Chief, Office of Regulations and Administrative Law.*

## DISTRICT QUARTERLY REPORT—4TH QUARTER 2004

District docket	Location	Type	Effective date
01-04-119	Boston, Massachusetts	Safety Zone	10/20/2004.
01-04-130	Portsmouth, NH, Piscataqua River Bridges	Security Zone	10/27/2004.
01-04-131	Monohansett Island, MA	Safety Zone	10/1/2004.
01-04-134	Providence, RI	Safety Zone	10/20/2004.
01-04-135	Boston, Massachusetts	Safety Zone	10/22/2004.
01-04-136	Norwalk River, CT	Safety Zone	10/16/2004.
01-04-150	Long Island, NY	Regulated Nav. Area	12/4/2004.
05-04-180	Morehead City, NC	Special Local Regs	10/2/2004.
05-04-183	Middle River, MD	Special Local Regs	10/2/2004.
05-04-187	West Point, Yorktown, VA	Safety Zone	10/1/2004.
05-04-192	Annapolis, MD	Special Local Regs	11/6/2004.
05-04-194	Baltimore Harbor, MD	Safety Zone	10/8/2004.
05-04-195	Delaware River, NJ	Special Local Regs	10/9/2004.
05-04-199	Delaware River	Security Zone	10/18/2004.
05-04-205	Virginia Beach, VA	Safety Zone	11/2/2004.
05-04-213	Elizabeth River, Norfolk, Virginia	Safety Zone	12/10/2004.
05-04-222	Elizabeth River, Portsmouth, VA	Safety Zone	12/11/2004.
07-04-119	Delray Beach, FL	Special Local Regs	10/15/2004.
07-04-121	Deerfield Beach, FL	Special Local Regs	10/10/2004.
07-04-141	Riveira Beach, FL	Special Local Reg	12/4/2004.
07-04-142	Riviera Beach, FL	Special Local Reg	12/11/2004.
07-04-144	Charleston, SC	Special Local Reg	12/4/2004.
09-04-142	Grosse Pointe Shores, MI	Safety Zone	10/3/2004.
09-04-143	Toledo, OH	Security Zone	10/29/2004.
09-04-144	Chios Pride, Lake Michigan, Menominee, Michigan	Safety Zone	11/29/2004.
09-04-146	Marathon Barge Operations, Rouge River, Detro	Safety Zone	10/13/2004.
09-04-147	Staten Island Ferry 3, Menominee River, Marine	Safety Zone	12/18/2004.
11-04-009	San Francisco Bay, CA	Special Local Regs	10/8/2004.
11-04-013	San Francisco Bay, CA	Special Local Reg	12/30/2004.
13-04-041	Budd Inlet, West Bay, Olympia, Washington	Security Zone	11/17/2004.
13-04-042	Budd Inlet, West Bay, Olympia, Washington	Security Zone	12/1/2004.

## COTP QUARTERLY REPORT—4TH QUARTER 2004

COTP docket	Location	Type	Effective date
Baltimore 04-002	Chesapeake Bay, MD	Safety Zone	11/30/2004.
Corpus Christi 04-004	Corpus Christi, TX	Safety Zone	10/22/2004.
Huntington 04-002	Huntington, WV	Safety Zone	10/4/2004.
Louisville 04-010	Curdsville, KY	Safety Zone	11/16/2004.
Memphis 04-003	Caruthersville, AR	Safety Zone	10/9/2004.
Memphis 04-004	Memphis, TN	Safety Zone	10/12/2004.
Memphis 04-005	Benzal, AR	Safety Zone	10/16/2004.
Memphis 04-006	Mississippi River, Tunica, MS	Security Zone	10/12/2004.
Memphis 04-007	North Little Rock, AR	Safety Zone	10/29/2004.
Memphis 04-008	Little Rock, AR	Safety Zone	11/17/2004.
Memphis 04-009	Little Rock, AR	Security Zone	11/18/2004.
Miami 04-105	Bayside Park, Miami, FL	Safety Zone	10/29/2004.
Miami 04-116	Biscayne Bay, Miami, FL	Security Zone	10/29/2004.
Miami 04-140	Bay Front Park, Miami, FL	Safety Zone	11/27/2004.
Miami 04-149	Bay Front Park, Miami, FL	Safety Zone	12/31/2004.
Miami 04-150	Indian Riverside Park, Jensen Beach, FL	Safety Zone	12/31/2004.
Mobile 04-010	Orange Beach, AL	Safety Zone	10/2/2004.
Mobile 04-011	Pascagoula, MS	Safety Zone	10/11/2004.
Mobile 04-015	Panama City, FL	Safety Zone	10/14/2004.
Mobile 04-016	Panama City, FL	Security Zone	10/14/2004.
Mobile 04-017	Panama City, FL	Security Zone	10/14/2004.
Mobile 04-019	Bayou Grande, Pensacola, FL	Security Zone	10/10/2004.
Mobile 04-020	Bayou Chico, Pensacola, FL	Security Zone	10/10/2004.
Mobile 04-023	Pensacola Bay Bridge, Pensacola, FL	Security Zone	10/10/2004.
Mobile 04-024	Fort Walton Beach, FL	Security Zone	10/10/2004.
Mobile 04-025	Fort Walton Beach, FL	Security Zone	10/10/2004.
Mobile 04-026	Niceville, FL	Security Zone	10/10/2004.
Mobile 04-027	Choctawhatchee Bay, Destin, FL	Security Zone	10/10/2004.
Mobile 04-033	Pensacola to St. Marks, FL	Safety Zone	10/5/2004.
Mobile 04-050	Pascagoula, MS	Safety Zone	10/4/2004.
Mobile 04-051	East of Harvey Locks	Safety Zone	10/5/2004.
Mobile 04-054	Pascagoula, MS	Safety Zone	10/8/2004.
Mobile 04-058	Pascagoula, MS	Safety Zone	12/2/2004.
Mobile 04-061	Pensacola, FL	Safety Zone	12/3/2004.
New Orleans 04-031	New Orleans, LA	Safety Zone	10/22/2004.

## COTP QUARTERLY REPORT—4TH QUARTER 2004—Continued

COTP docket	Location	Type	Effective date
New Orleans 04-032	New Orleans, LA	Safety Zone	10/29/2004.
New Orleans 04-033	New Orleans, LA	Safety Zone	10/6/2004.
New Orleans 04-034	New Orleans, LA	Safety Zone	10/10/2004.
New Orleans 04-035	Lafitte, LA	Safety Zone	10/11/2004.
New Orleans 04-036	Natchez, MS	Safety Zone	10/15/2004.
New Orleans 04-037	Vicksburg, MS	Safety Zone	10/16/2004.
New Orleans 04-038	New Orleans, LA	Safety Zone	10/21/2004.
New Orleans 04-040	Algiers Point, LA	Safety Zone	11/19/2004.
New Orleans 04-041	Monroe, LA	Safety Zone	12/4/2004.
Paducah 04-010	Nashville, TN	Safety Zone	10/16/2004.
Paducah 04-012	Knoxville, TN	Safety Zone	11/26/2004.
Paducah 04-013	Willard, IL	Safety Zone	11/27/2004.
Paducah 04-014	Chattanooga, TN	Safety Zone	12/3/2004.
Paducah 04-015	Chattanooga, TN	Safety Zone	12/3/2004.
Paducah 04-016	Paris Landing, TN	Safety Zone	12/5/2004.
Paducah 04-017	Chattanooga, TN	Safety Zone	12/7/2004.
Pittsburgh 04-007	Pittsburgh, PA	Safety Zone	10/29/2004.
Pittsburgh 04-008	Pittsburgh, PA	Safety Zone	10/18/2004.
Pittsburgh 04-009	Chester, WV	Safety Zone	10/3/2004.
Pittsburgh 04-010	Pittsburgh, PA	Security Zone	10/3/2004.
Pittsburgh 04-011	Pittsburgh, PA	Safety Zone	10/2/2004.
Pittsburgh 04-012	Pittsburgh, PA	Safety Zone	10/11/2004.
Pittsburgh 04-013	Pittsburgh, PA	Safety Zone	10/20/2004.
Pittsburgh 04-014	Pittsburgh, PA	Security Zone	10/12/2004.
Pittsburgh 04-016	Rochester, PA	Safety Zone	10/21/2004.
Pittsburgh 04-017	Wheeling, WV	Safety Zone	10/18/2004.
Pittsburgh 04-018	Wheeling, WV	Safety Zone	10/24/2004.
Pittsburgh 04-019	Pittsburgh, PA	Safety Zone	10/23/2004.
Pittsburgh 04-024	Pittsburgh, PA	Safety Zone	10/29/2004.
Pittsburgh 04-025	Wheeling, WV	Safety Zone	10/29/2004.
Pittsburgh 04-026	Pittsburgh, PA	Safety Zone	10/18/2004.
Pittsburgh 04-027	Pittsburgh, PA	Safety Zone	10/11/2004.
Pittsburgh 04-029	Pittsburgh, PA	Safety Zone	10/17/2004.
Pittsburgh 04-030	Pittsburgh, PA	Safety Zone	10/1/2004.
Port Arthur 04-016	Orange, TX	Safety Zone	10/27/2004.
Port Arthur 04-017	Orange, TX	Safety Zone	11/5/2004.
San Diego 04-033	The Bridgewater Channel	Safety Zone	10/29/2004.
San Juan 04-138	Saint Croix	Security Zone	11/14/2004.
Savannah 04-152	Bull Island, SC, and Surrounding Waterways	Security Zone	12/21/2004.
St. Louis 04-032	Pepin, WI	Safety Zone	10/28/2004.
St. Louis 04-033	Hudson, WI	Security Zone	10/10/2004.
St. Louis 04-041	Mississippi River, MO	Safety Zone	10/4/2004.
St. Louis 04-042	St. Louis, MO	Safety Zone	10/14/2004.
St. Louis 04-043	Minneapolis, MN	Safety Zone	10/22/2004.
St. Louis 04-044	Dubuque, IA	Security Zone	10/26/2004.
St. Louis 04-045	La Crosse, WI	Security Zone	10/25/2004.
St. Louis 04-046	Minneapolis, MN	Safety Zone	11/30/2004.
Tampa 04-107	Tampa Bay, FL	Safety Zone	10/1/2004.
Tampa 04-113	Albert Whitted Air Show; Tampa Bay, FL	Safety Zone	10/9/2004.
Tampa 04-117	Tampa Bay, FL	Safety Zone	10/12/2004.
Tampa 04-127	Tampa Bay, FL	Security Zone	10/19/2004.
Tampa 04-128	St. Petersburg, FL	Security Zone	10/22/2004.
Tampa 04-130	Tampa Bay, FL	Security Zone	10/22/2004.
Tampa 04-135	Tampa Bay, FL	Safety Zone	10/26/2004.
Tampa 04-137	Tampa Bay, FL	Safety Zone	11/8/2004.
Tampa 04-147	Tampa Bay, FL	Safety Zone	12/31/2004.

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