

Barretts Mountain, NC (BZM)	VOR/DME	(Lat. 35°52'08" N., long. 81°14'26" W.)
Pulaski, VA (PSK)	VORTAC	(Lat. 37°05'16" N., long. 80°42'46" W.)

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Issued in Washington, DC, on February 22, 2005.

**Edith V. Parish,**

*Acting Manager, Airspace and Rules.*

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**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-149519-03]

RIN 1545-BC63

#### Section 707 Regarding Disguised Sales, Generally; Hearing Cancellation

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of cancellation of a public hearing on proposed rulemaking relating to treatment of transactions between a partnership and its partners as disguised sales of partnership interests between the partners under section 707(a)(2)(B) of the Internal Revenue Code.

**DATES:** The public hearing originally scheduled for Tuesday, March 8, 2005, at 10 a.m., is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Treena Garrett of the Publications and Regulations Branch, Associate Chief Counsel (Procedure and Administration) (202) 622-7180 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, November 26, 2004 (69 FR 68838), announced that a public hearing was scheduled for Tuesday, March 8, 2005, at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is proposed regulations under section 707 of the Internal Revenue Code. The public comment period for these proposed regulations expired on Thursday, February 24, 2005. Outlines of oral comments were due on Thursday, February 24, 2005.

The notice of proposed rulemaking and notice of public hearing, instructed

those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, February 28, 2005, no one has requested to speak. Therefore, the public hearing scheduled for Thursday, March 8, 2005, is cancelled.

**Cynthia E. Grigsby,**

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

[FR Doc. 05-4142 Filed 2-28-05; 2:41 pm]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD07-04-148]

RIN 1625-AA09

#### Drawbridge Operation Regulations; CSX Railroad, Hillsborough River, Mile 0.7, Tampa, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to change the regulations governing the operation of the CSX Railroad Bridge across the Hillsborough River, mile 0.7, Tampa, Florida. Previously owned by the Seaboard System Railroad, the bridge is now called the CSX Railroad Bridge vice the Seaboard System Railroad Bridge. This proposed rule would allow the bridge to operate using an automated system without an onsite bridge tender. Currently, the bridge is required to open on signal.

**DATES:** Comments and related material must reach the Coast Guard on or before May 2, 2005.

**ADDRESSES:** You may mail comments and related material to Commander (obr), Seventh Coast Guard District, 909 S.E. 1st Ave, Suite 432, Miami, FL 33131-3050. Commander (obr) maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in the preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the Bridge Branch, Seventh Coast Guard District, between 8 a.m. and 4:30 p.m.,

Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Mr. Gwin Tate, Project Manager, Seventh Coast Guard District, Bridge Branch, 305-415-6743.

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking [CGD07-04-148], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

##### Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the Bridge Branch, Seventh Coast Guard District, at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

##### Background and Purpose

The CSX Railroad owner has requested that the Coast Guard remove the existing regulations governing the operation of the CSX Railroad Bridge over the Hillsborough River and allow the bridge to operate utilizing an automated system. The CSX Railroad Bridge is located on the Hillsborough River, mile 0.7, Tampa, Florida. The current regulation governing the operation of the CSX Railroad Bridge is published in 33 CFR 117.291 and requires the bridge to open on signal from 4 p.m. to 12 midnight Monday through Friday. At all other times, the draw shall be maintained in the fully open position.

Currently, there is only one train transit per day. Under the proposed rule, the bridge would remain in the open position to vessel traffic at all

times, closing only when the train passes.

### Discussion of Proposed Rule

The Coast Guard proposes to change the operating regulations of the CSX Railroad Bridge so that the bridge can operate automatically. Previously owned by the Seaboard System Railroad, the bridge is now called the CSX Railroad Bridge vice the Seaboard System Railroad Bridge. There is only one train transit per day across this bridge. The proposed action would remove the requirement that a bridge tender be present to open the bridge on signal for vessel traffic. The bridge would remain in the open position until a train approaches to cross the bridge. When a train approaches, the CSX signal department would send an electronic signal to the bridge to begin the closure sequence. The bridge control system will activate a series of laser scanners, positioned along the water level, to detect marine traffic of any size within the bridge closure area. The bridge will not close if a vessel is detected. Next, the bridge control system will turn off the green lights (that indicate it is safe to pass beneath the bridge) and turn on red flashing lights (to indicate it is no longer safe to pass beneath the bridge). Also, the bridge control system will simultaneously sound an audible signal throughout the bridge closing operation. The bridge would remain in the closed position and be closed to vessel traffic until the train has cleared the bridge area. When the train has cleared, the bridge control system would again sound a signal throughout the bridge opening operation. When the bridge is in the fully open position, the red flashing lights will be turned off and the green lights turned back on. The bridge will remain in the open to vessel traffic position until the next train crossing.

Signs would be posted on both sides of the navigation channel indicating, "Caution; this bridge operates by remote control." A toll-free, CSX contact telephone number would be posted on the signs for emergencies.

### Regulatory Evaluation

This proposed rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not "significant" under the regulatory policies and procedures of the

Department of Homeland Security (DHS).

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under the policies and procedures of DHS is unnecessary. Vessel traffic will be able to transit through the open bridge with the exception of the short closure period required for the train to transit over the bridge.

### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities. This proposed rule would affect the following entities, some of which might be small entities: the owners or operators of vessels that proceed under the bridge during daily train crossings. However, the proposed rule will not change the number of times the bridge will need to be in a closed position for trains. Additionally, the bridge will remain in the open to navigation position at all other times for the benefit of vessel traffic.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Public Law 104–121), we want to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in **FOR FURTHER INFORMATION CONTACT**. The Coast Guard will not retaliate against small entities that have questions or complain about this rule or any policy or action of the Coast Guard.

### Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

### Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this proposed rule under that Order and determined that it does not have implications for federalism.

### Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

This proposed rule would not affect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

### Protection of Children

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

### Indian Tribal Governments

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship

between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

### Energy Effects

We have analyzed this proposed rule under Executive Order 13211, Actions Concerning Regulations that Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a "significant energy action" under that order, because it is not a "significant regulatory action" under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

### Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### Environment

We have analyzed this proposed rule under Commandant Instruction M16475.ID, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this proposed rule is categorically excluded, under figure 2-1, paragraph (32)(e), of the Instruction, from further environmental documentation. Under figure 2-1, paragraph (32)(e), of the Instruction, an "Environmental Analysis Check List" and a "Categorical Exclusion Determination" are not required for this rule.

### List of Subjects in 33 CFR Part 117

Bridges.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

### PART 117—DRAWBRIDGE OPERATION REGULATIONS

1. The authority citation for part 117 continues to read as follows:

**Authority:** 33 U.S.C. 499; Department of Homeland Security Delegation No. 0170.1; 33 CFR 1.05-1(g); section 117.255 also issued under authority of Pub. L. 102-587, 106 Stat. 5039.

2. In § 117.291 revise paragraph (b) to read as follows:

#### § 117.291 Hillsborough River.

\* \* \* \* \*

(b) The draw of the CSX Railroad Bridge across the Hillsborough River, mile 0.7, at Tampa, operates as follows:

(1) The bridge is not tended.

(2) The draw is normally in the fully open position, displaying green lights to indicate that vessels may pass.

(3) As a train approaches, provided the marine traffic detection laser scanners do not detect a vessel under the draw, the lights change to flashing red and a horn continuously sounds while the draw closes. The draw remains closed until the train passes.

(4) After the train clears the bridge, the lights continue to flash red and the horn again continuously sounds while the draw opens, until the draw is fully open and the lights return to green.

Dated: February 16, 2005.

**W.E. Justice,**

*Captain, U.S. Coast Guard, Acting Commander, Seventh Coast Guard District.*

[FR Doc. 05-4129 Filed 3-2-05; 8:45 am]

**BILLING CODE 4910-15-P**

### FEDERAL COMMUNICATIONS COMMISSION

#### 47 CFR Part 73

[DA 05-359, MB Docket No. 05-52, RM-10300]

#### Digital Television Broadcast Service; Johnstown and Jeannette, PA

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.

**SUMMARY:** The Commission requests comments on a petition filed by Paramont Stations Group of Pittsburgh, Inc., requesting the substitution of DTV channel 49 for station WNPA's assigned DTV channel 30 at Johnstown; and the

reallotment of DTV channel 49 from Johnstown to Jeannette, Pennsylvania. DTV Channel 49 can be allotted to Jeannette at coordinates 40-23-34 N. and 79-46-54 W. with a power of 437, a height above average terrain HAAT of 301 meters. Canadian concurrence has been obtained for this allotment.

**DATES:** Comments must be filed on or before April 4, 2005, and reply comments on or before April 19, 2005.

**ADDRESSES:** The Commission permits the electronic filing of all pleadings and comments in proceeding involving petitions for rule making (except in broadcast allotment proceedings). See *Electronic Filing of Documents in Rule Making Proceedings*, GC Docket No. 97-113 (rel. April 6, 1998). Filings by paper can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail. The Commission's contractor, Natek, Inc., will receive hand-delivered or messenger-delivered paper filings for the Commission's Secretary at 236 Massachusetts Avenue, NE., Suite 110, Washington, DC 20002. The filing hours at this location are 8 a.m. to 7 p.m. All hand deliveries must be held together with rubber bands or fasteners. Any envelopes must be disposed of before entering the building. Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD 20743. U.S. Postal Service first-class mail, Express Mail, and Priority Mail should be addressed to 445 12th Street, SW., Washington, DC 20554. All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner, or its counsel or consultant, as follows: Howard Jaekel, CBS Broadcasting Inc., 1515 Broadway, 49th Floor, New York, New York 10036 (Counsel for Petitioner).

**FOR FURTHER INFORMATION CONTACT:** Pam Blumenthal, Media Bureau, (202) 418-1600.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's Notice of Proposed Rule Making, MB Docket No. 05-52, adopted February 10, 2005, and released February 17, 2005. The full text of this document is available for public inspection and copying during regular business hours in the FCC Reference Information Center, Portals II, 445 12th Street, SW., Room CY-A257, Washington, DC 20554. This document may also be purchased from the