

1986, Public Law 99-514, 100 Stat. 2085). If, however, the contract distributed by such exempt trust is a life insurance contract, retirement income contract, endowment contract, or other contract providing life insurance protection, the fair market value of the contract at the time of distribution must be included in the distributee's income in accordance with the provisions of section 402(a), except to the extent that, within 60 days after the distribution of the contract, all or any portion of such value is irrevocably converted into a contract under which no part of any proceeds payable on death at any time would be excludable under section 101(a) (relating to life insurance proceeds), or the contract is treated as a rollover contribution under section 402(c). If the contract distributed by such trust is a transferable annuity contract, or a retirement income, endowment, or other life insurance contract and such contract is not treated as a rollover contribution under section 402(c), then, notwithstanding the preceding sentence, the fair market value of the contract is includible in the distributee's gross income unless, within such 60 days, such contract is made nontransferable.

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**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

Approved: August 9, 2005.

**Eric Solomon,**

*Acting Deputy Assistant Secretary for Tax Policy.*

[FR Doc. 05-17046 Filed 8-26-05; 8:45 am]

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[CGD11-05-023]

**Drawbridge Operation Regulations; Petaluma River, Blackpoint, CA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, Eleventh Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Blackpoint Railroad Drawbridge across the Petaluma River, mile 0.8, at Blackpoint, CA. This deviation allows the bridge to remain in the closed-to-

navigation position for necessary bridge repair.

**DATES:** This deviation is effective from 6:30 a.m. until 8 p.m. on Monday August 29, 2005.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at Commander (oan), Eleventh Coast Guard District, Building 50-3, Coast Guard Island, Alameda, CA 94501-5100 between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (510) 437-3516. Commander (oan), Eleventh Coast Guard District maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:**

David H. Sulouff, Chief, Bridge Section, Eleventh Coast Guard District, telephone (510) 437-3516.

**SUPPLEMENTARY INFORMATION:** The Sonoma-Marin Area Rail Transit District requested to secure the Blackpoint Drawbridge, mile 0.8, Petaluma River, in the closed-to-navigation position on 29 August 2005, during daylight hours for bridge repair. The drawbridge provides unlimited vertical clearance in the full open-to-navigation position, and 7 feet vertical clearance, above Mean High Water, when closed. The drawbridge is normally maintained in the fully open position, except for the crossing of trains or for maintenance, as required by 33 CFR 117.187.

The proposed work was coordinated with waterway users. From 6:30 a.m. to 8 p.m. on Monday, August 29, 2005, the drawspan may be secured in the closed-to-navigation position and need not open for vessels. If safe to do so, a vessel can pass through the bridge during this period. The drawspan will be able to open in an emergency with a one-hour advance notice. The drawspan shall resume normal operations after 8 p.m. on August 29, 2005.

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: August 16, 2005.

**Kevin J. Eldridge,**

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

[FR Doc. 05-17094 Filed 8-26-05; 8:45 am]

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[CGD07-04-124]

RIN 1625-AA09

**Drawbridge Operation Regulation; Skidaway Bridge (SR 204), Intracoastal Waterway, Mile 592.9, Savannah, Chatham County, GA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is changing the operating regulations of the Skidaway Bridge (SR 204) across the Intracoastal Waterway, mile 592.9, in Savannah, Georgia. This rule allows the bridge to open on signal, except that from Monday through Friday, not including Federal holidays, the bridge need only open on the hour between 6:31 a.m. and 8:59 a.m. and on the hour and half hour between 4:31 p.m. and 6:29 p.m.

**DATES:** This rule is effective September 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 (CGD07-04-124) and are available for inspection or copying at Commander (obr), Seventh Coast Guard District, 909 SE 1st Avenue, Suite 432, Miami, Florida 33131, between 7:30 a.m. and 4 p.m., Monday through Friday, except Federal holidays. Bridge Branch (obr), Seventh Coast Guard District, maintains the public docket for this rulemaking.

**FOR FURTHER INFORMATION CONTACT:** Mr. Gwin Tate, Project Manager, Seventh Coast Guard District, Bridge Branch, (305) 415-6747.

**SUPPLEMENTARY INFORMATION:**

**Regulatory History**

On December 3, 2004, we published a notice of proposed rulemaking (NPRM) entitled Drawbridge Operation Regulations; Skidaway Bridge (SR 204), Intracoastal Waterway, Mile 592.9, Savannah, Chatham County, GA in the **Federal Register** (69 FR 70209). We received 8 letters commenting on the proposed rule. No public meeting was requested, and none was held.

**Background and Purpose**

On January 7, 2004, the General Manager of the Landings Association, a residential development with over 8500 residents that comprises approximately