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Issued in Renton, Washington, on March 31, 2006.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9191]

RIN 1545-BD16

Time and Manner of Making Section 163(d)(4)(B) Election To Treat Qualified Dividend Income as Investment Income; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Removal of temporary regulations.

SUMMARY: This document contains a correction to a temporary regulation (TD 9191) that was published in the **Federal Register** on Friday, March 18, 2005 (70 FR 13100), relating to the time and manner of making section 163(d)(4)(B) election to treat qualified dividend income as investment income.

DATES: This correction is effective March 18, 2005.

FOR FURTHER INFORMATION CONTACT: Amy Pfalzgraf, (202) 622-4950 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulation (TD 9191) that is the subject of this correction is under section 163 of the Internal Revenue Code.

Need for Correction

As published, TD 9191, contains an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, 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 as follows:

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

§ 1.163(d)-1T [Removed]

Section 1.163(d)-1T is removed.

Guy R. Traynor,

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

[FR Doc. 06-3473 Filed 4-11-06; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD01-06-021]

Drawbridge Operation Regulations; Hackensack River, Secaucus, NJ

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 regulation governing the operation of the NJTRO HX Bridge across the Hackensack River at mile 7.7, at Secaucus, New Jersey. Under this temporary deviation, the NJTRO HX Bridge need not open for the passage of vessel traffic from April 18, 2006 through April 27, 2006. This deviation is necessary to facilitate scheduled bridge maintenance.

DATES: This deviation is effective from April 18, 2006 through April 27, 2006.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the First Coast Guard District, Bridge Branch Office, One South Street, New York, New York 10004 between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (212) 668-7165. The First Coast Guard District Bridge Branch Office maintains the public docket for this temporary deviation.

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

SUPPLEMENTARY INFORMATION: The NJTRO HX Bridge, across the

Hackensack River at mile 7.7, at Secaucus, New Jersey, has a vertical clearance in the closed position of 4 feet at mean high water and 9 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.723(e).

The owner of the bridge, New Jersey Transit (NJTRANSIT), requested a temporary deviation to facilitate bridge repairs, replacement of the gears, brakes, struts, and the installation of walkway railings at the bridge. The bridge will not be able to open during the above repairs because the operating machinery will be disassembled to replace the gears.

Under this temporary deviation, the NJTRO HX Bridge across the Hackensack River at mile 7.7, need not open for the passage of vessel traffic from April 18, 2006 through April 27, 2006.

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: March 30, 2006.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. 06-3510 Filed 4-11-06; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD01-06-026]

Drawbridge Operation Regulations; Raritan River, Arthur Kill and Their Tributaries, NJ

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 regulation governing the operation of the AK Railroad Bridge, at mile 11.6, across Arthur Kill, between Elizabeth, New Jersey, and Staten Island, New York. This deviation allows the bridge to remain in the closed position from 10 a.m. to 2 p.m. on April 15, 2006, from 10:30 a.m. to 2:30 p.m. on April 22, 2006, and from 10:42 a.m. to 2:44 p.m. on April 29, 2006. This deviation is necessary in order to facilitate railroad track maintenance.