flat-rate and variable-rate premium filing due date for the first plan year of coverage is the latest of—

(1) The due date specified in paragraph (a) of this section, or

(2) 90 days after the date of the plan's adoption, or

(3) 90 days after the date on which the plan became covered by title IV of ERISA, or

(4) In the case of a small plan that is a continuation plan, 90 days after the plan's UVB valuation date.

(d) *Terminating plans.* For a plan that terminates in a standard termination, the flat-rate and variable-rate premium filing due date for the plan year in which all plan assets are distributed pursuant to the plan's termination is the earlier of—

(1) The due date specified in paragraph (a) of this section, or

(2) The date when the post-distribution certification under § 4041.29 of this chapter is filed.

(e) *Continuing obligation to file.* The obligation to make flat-rate and variable-rate premium filings and payments under this part continues through the plan year in which all plan assets are distributed pursuant to a plan's termination or in which a trustee is appointed under section 4042 of ERISA, whichever occurs earlier.

■ 14. Section 4007.12 is amended by revising paragraph (b) to read as follows:

§ 4007.12 Liability for single-employer premiums.

* * * * *

(b) After a plan administrator issues (pursuant to section 4041(a)(2) of ERISA) the first notice of intent to terminate in a distress termination under section 4041(c) of ERISA or PBGC issues a notice of determination under section 4042(a) of ERISA, the obligation to pay the premiums (and any interest or penalties thereon) imposed by ERISA and this part for a single-employer plan shall be an obligation solely of the contributing sponsor and the members of its controlled group, if any.

§ 4007.13 [Amended]

■ 15. Section 4007.13 is amended by removing the words ''under section 4048 of ERISA'' where they appear once in paragraph (a)(1) introductory text, once in paragraph (a)(2) introductory text, once in paragraph (d)(1), once in paragraph (e)(3) introductory text, once in paragraph (e)(4) introductory text, once in paragraph (e)(4)(i), and once in paragraph (f) introductory text.

Appendix to Part 4007 [Amended]

■ 16. In the Appendix to part 4007:

■ a. Section 21(b)(1) is amended by removing the words ''for waivers if certain 'safe harbor' tests are met, and''; and by removing the words ''30 days after the date of the bill'' and adding in their place the words ''30 days after the date of the bill, and for waivers in certain cases where you pay not more than a week late or where you estimate the variable-rate premium and then timely correct any underpayment''.

■ b. Section 21(b)(5) is amended by removing the second sentence (which begins ''We intend . . .'' and ends ''. . . narrow circumstances'').

PART 4047—RESTORATION OF TERMINATING AND TERMINATED PLANS

■ 17. The authority citation for part 4047 continues to read as follows:

Authority: 29 U.S.C. 1302(b)(3), 1347.

§ 4047.4 [Amended]

■ 18. In § 4047.4, paragraph (c) is amended by removing the words ''in § 4006.4(c) of this chapter''.

Issued in Washington, DC, this 5th day of March 2014.

Joshua Gotbaum,

Director, Pension Benefit Guaranty Corporation.

[FR Doc. 2014–05212 Filed 3–10–14; 8:45 am]

BILLING CODE 7709–02–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[USCG–2014–0048]

Drawbridge Operation Regulations; Saugatuck River, CT

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 regulations governing the operation of the Metro North (SAGA) Bridge. The deviation is necessary to facilitate replacement of timber ties at the bridge. This deviation allows the Metro North SAGA Bridge, across Saugatuck River, mile 1.1, at Saugatuck, Connecticut, to require an advance notice for bridge openings for 15 days at various times.

DATES: This deviation is effective from March 17, 2014 through March 31, 2014.

ADDRESSES: The docket for this deviation, [USCG–2014–0048] is available at *http://www.regulations.gov.* Type the docket number in the ''SEARCH'' box and click ''SEARCH.'' Click on Open Docket Folder on the line associated with this deviation. You may also visit the Docket Management Facility in Room W12–140, on the ground floor of the Department of Transportation West Building, 1200 New Jersey Avenue SE., Washington, DC, 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Ms. Judy Leung-Yee, Project Officer, First Coast Guard District, *judy.k.leung-yee@uscg.mil,* or (212) 668–7165. If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826.

SUPPLEMENTARY INFORMATION:

The Metro North SAGA Bridge, across Saugatuck River, mile 1.1, at Saugatuck, Connecticut, has a vertical clearance of 13 feet at mean high water in the closed position. The existing drawbridge operating regulations are listed at 33 CFR 117.221(b).

The Saugatuck River is transited primarily by seasonal recreational vessels of various sizes.

The Connecticut Department of Transportation requested a temporary deviation to facilitate replacement of railroad ties at the bridge.

Under this temporary deviation the Metro North SAGA Bridge will require a two hour advance notice for bridge openings from March 17, 2014 through March 31, 2014, between 8:10 a.m. and 4 p.m., Monday through Friday and between 7 a.m. and 4 p.m., on Saturday and Sunday. Vessels that can pass under the closed draw may do so at all times.

In accordance with 33 CFR 117.35(e), the bridge must return to its regular operating schedule immediately at the end of the designated deviation period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: February 20, 2014.

C.J. Bisignano,

Supervisory Bridge Management Specialist, First Coast Guard District.

[FR Doc. 2014–05098 Filed 3–10–14; 8:45 am]

BILLING CODE 9110–04–P