

and served according to the rules set forth in § 10.63(a). The show cause order must give a plain and concise description of the allegations that constitute the basis for the proposed suspension. The show cause order must notify the respondent—

(1) Of the place and due date for filing a response;

(2) That an expedited suspension decision by default may be rendered if the respondent fails to file a response as required;

(3) That the respondent may request a conference to address the merits of the show cause order and that any such request must be made in the response; and

(4) That the respondent may be suspended either immediately following the expiration of the period within which a response must be filed or, if a conference is requested, immediately following the conference.

(d) *Response.* The response to the show cause order described in this section must be filed no later than 30 calendar days following the date the show cause order is served, unless the time for filing is extended. The response must be filed in accordance with the rules set forth for answers to a complaint in § 10.64, except as otherwise provided in this section. The response must include a request for a conference, if a conference is desired. The respondent is entitled to the conference only if the request is made in a timely filed response.

(e) *Conference.* An authorized representative of the Internal Revenue Service will preside at a conference described in this section. The conference will be held at a place and time selected by the Internal Revenue Service, but no sooner than 14 calendar days after the date by which the response must be filed with the Internal Revenue Service, unless the respondent agrees to an earlier date. An authorized representative may represent the respondent at the conference.

(f) *Suspension—(1) In general.* The Commissioner, or delegate, may suspend the respondent from practice before the Internal Revenue Service by a written notice of expedited suspension immediately following:

(i) The expiration of the period within which a response to a show cause order must be filed if the respondent does not file a response as required by paragraph (d) of this section;

(ii) The conference described in paragraph (e) of this section if the Internal Revenue Service finds that the respondent is described in paragraph (b) of this section; or

(iii) The respondent's failure to appear, either personally or through an authorized representative, at a conference scheduled by the Internal Revenue Service under paragraph (e) of this section.

(2) *Duration of suspension.* A suspension under this section will commence on the date that the written notice of expedited suspension is served on the practitioner, either personally or through an authorized representative. The suspension will remain effective until the earlier of:

(i) The date the Internal Revenue Service lifts the suspension after determining that the practitioner is no longer described in paragraph (b) of this section or for any other reason; or

(ii) The date the suspension is lifted or otherwise modified by an Administrative Law Judge or the Secretary of the Treasury, or delegate deciding appeals, in a proceeding referred to in paragraph (g) of this section and instituted under § 10.60.

(g) *Practitioner demand for § 10.60 proceeding.* If the Internal Revenue Service suspends a practitioner under the expedited suspension procedures described in this section, the practitioner may demand that the Internal Revenue Service institute a proceeding under § 10.60 and issue the complaint described in § 10.62. The demand must be in writing, specifically reference the suspension action under § 10.82, and be made within 2 years from the date on which the practitioner's suspension commenced. The Internal Revenue Service must issue a complaint demanded under this paragraph (g) within 60 calendar days of receiving the demand. If the Internal Revenue Service does not issue such complaint within 60 days of receiving the demand, the suspension is lifted automatically. The preceding sentence does not, however, preclude the Commissioner, or delegate, from instituting a regular proceeding under § 10.60 of this part.

(h) *Effective/applicability date.* This section is generally applicable beginning June 12, 2014, except that paragraphs (b)(1) through (4) of this section are applicable beginning August 2, 2011.

■ **Par. 11.** Section 10.91 is revised to read as follows:

**§ 10.91 Saving provision.**

Any proceeding instituted under this part prior to June 12, 2014, for which a final decision has not been reached or for which judicial review is still available is not affected by these revisions. Any proceeding under this part based on conduct engaged in prior

to June 12, 2014, which is instituted after that date, will apply subpart D and E of this part as revised, but the conduct engaged in prior to the effective date of these revisions will be judged by the regulations in effect at the time the conduct occurred.

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

Approved: June 3, 2014,

**Christopher J. Meade,**

*General Counsel.*

[FR Doc. 2014-13739 Filed 6-9-14; 4:15 pm]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

**[Docket No. USCG-2014-0418]**

**Drawbridge Operation Regulation; Trent River, New Bern, NC**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of deviation from regulation.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule of the US 70/Alfred C. Cunningham Bridge across the Trent River mile 0.0, at New Bern, NC. The deviation is necessary to facilitate the annual Bike Multiple Sclerosis (MS): Historic New Bern Ride. This deviation allows the bridge to remain in the closed position so that cyclists can safely exit Union Point Park and enter the bike route.

**DATES:** This deviation is effective from 8 a.m. to 9:30 a.m. on September 6, 2014 and again from 8 a.m. to 9:30 a.m. on September 7, 2014.

**ADDRESSES:** Documents mentioned in this preamble as being available in the docket are part of docket USCG-2014-0418 and are available online by going to <http://www.regulations.gov>, inserting USCG-2014-0418 in the "Search" box and then clicking "Search". They are also available for inspection or copying at the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 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 rule, call or email Mrs. Kashanda L. Booker, Bridge Management Specialist, Fifth District;

Coast Guard; telephone 757-398-6227, email [Kashanda.L.Booker@uscg.mil](mailto:Kashanda.L.Booker@uscg.mil). If you have questions on viewing the docket, Cheryl Collins, Program Manager, Docket Operations, 202-366-9826.

**SUPPLEMENTARY INFORMATION:** The Event Director for the Bike MS: Historic New Bern Ride along with approval from the North Carolina Department of Transportation, owner of the drawbridge, has requested a temporary deviation from the current operating schedule to accommodate the MS Bike Ride.

The US 70/Alfred C. Cunningham Bridge across the Trent River, mile 0.0, a double-leaf bascule drawbridge, in New Bern, NC, has a vertical clearance in the closed position of 14 feet, above mean high water. Under the normal operating schedule, the US 70/Alfred C. Cunningham Bridge would open on signal during this timeframe. However, under this temporary deviation, the drawbridge will be allowed to remain in the closed-to-navigation position from 8 a.m. to 9:30 a.m. on Saturday, September 6, 2014; and from 8 a.m. to 9:30 a.m. on Sunday, September 7, 2014 to accommodate the Bike MS: Historic New Bern Bike Ride.

Vessels that can pass under the bridge without a bridge opening may do so at all times. There are no alternate routes for vessels and the bridge will be able to open in the event of an emergency. The Coast Guard will inform the users of the waterway through our Local and Broadcast Notices to Mariners of the closure periods so that vessels can plan their transits to minimize any impact caused by the temporary deviation. At all other times during the affected period, the bridge will operate as outlined at 33 CFR 117.843(a).

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

Dated: June 2, 2014.

**Waverly W. Gregory, Jr.,**

*Bridge Program Manager, Fifth Coast Guard District.*

[FR Doc. 2014-13754 Filed 6-11-14; 8:45 am]

**BILLING CODE 9110-04-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2014-0438]

#### Drawbridge Operation Regulation; Lake Washington Ship Canal, Seattle, WA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of deviation from drawbridge regulation.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the Montlake Bridge across the Lake Washington Ship Canal, mile 5.2, at Seattle, WA. This deviation is necessary to accommodate the University of Washington, and University of Washington Bothell commencement ceremony traffic. This deviation allows the bridge to remain in the closed position to allow timely movement of commencement traffic.

**DATES:** This deviation is effective from 9:30 a.m. on June 14, 2014 to 6 p.m. on June 15, 2014.

**ADDRESSES:** The docket for this deviation, [USCG-2014-0438] 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 Mr. Steven Fischer, Bridge Administrator, Thirteenth Coast Guard District; telephone 206-220-7282, email [Steven.M.Fischer3@uscg.mil](mailto:Steven.M.Fischer3@uscg.mil). If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202-366-9826.

**SUPPLEMENTARY INFORMATION:** The University of Washington through the Washington Department of Transportation has requested that the Montlake Bridge bascule span remain closed and need not open to vessel traffic to facilitate timely movement of Commencement traffic. The Montlake Bridge crosses the Lake Washington Ship Canal at mile 5.2 and while in the closed position provides 30 feet of

vertical clearance throughout the navigation channel and 46 feet of vertical clearance throughout the center 60-feet of the bridge; vertical clearance referenced to the Mean Water Level of Lake Washington. Vessels which do not require a bridge opening may continue to transit beneath the bridge during this closure period. Under normal conditions this bridge opens on signal, subject to the list of exceptions provided in 33 CFR 117.1051(e).

This deviation period is from 9:30 a.m. on June 14, 2014 to 6 p.m. on June 15, 2014. The deviation allows the bascule span of the Montlake Bridge to remain in the closed position and need not open for maritime traffic from 9:30 a.m. to 12:30 p.m. and 4:30 p.m. to 6:30 p.m. on June 14, 2014 and from 11 a.m. to 6 p.m. on June 15, 2014. The bridge shall operate in accordance to 33 CFR 117.1051(e) at all other times. Waterway usage on the Lake Washington Ship Canal ranges from commercial tug and barge to small pleasure craft. Mariners will be notified and kept informed of the bridge's operational status via the Coast Guard Notice to Mariners publication and Broadcast Notice to Mariners as appropriate. The draw span will be required to open, if needed, for vessels engaged in emergency response operations during this closure period.

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

Dated: May 30, 2014.

**Steven M. Fischer,**

*Bridge Administrator, Thirteenth Coast Guard District.*

[FR Doc. 2014-13755 Filed 6-11-14; 8:45 am]

**BILLING CODE 9110-04-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2014-0301]

RIN 1625-AA00

#### Safety Zone, Tennessee River Mile 4.8 to 5.8; Ledbetter, KY

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing an emergency temporary safety zone for all waters of the Tennessee River, extending the entire