

**R-2910C Pinecastle, FL [Amended]**

By removing “Controlling agency. FAA, Jacksonville ARTCC,” and adding in its place “Controlling agency. FAA, Central Florida TRACON.”

**R-2910E Pinecastle, FL [Amended]**

By removing “Controlling agency. FAA, Jacksonville ARTCC,” and adding in its place “Controlling agency. FAA, Jacksonville TRACON.”

Issued in Washington, DC, on March 6, 2018.

**Leslie M. Swann,**

*Acting Manager, Airspace Policy Group.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 9588]

RIN 1545-BL87

**Allocation of Mortgage Insurance Premiums; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9588) that were published in the **Federal Register** on Monday, May 7, 2012. The final regulations are related to allocate prepaid qualified mortgage insurance premiums to determine the amount of the prepaid premium that is treated as qualified residence interest each taxable year.

**DATES:** This correction is effective on March 13, 2018 and is applicable on or after May 7, 2012.

**FOR FURTHER INFORMATION CONTACT:** Regina Johnson, (202) 317-5177 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations (TD 9588) that are the subject of this correction are issued under section 163 of the Internal Revenue Code.

**Need for Correction**

As published May 7, 2012 (77 FR 26698), the final regulations (TD 9588) contain an error that needs to be corrected.

**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**

■ **Par. 1.** The authority citation for part 1 is amended by removing the sectional authority for § 1.163-11T, and the general authority continues to read as follows:

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

**Martin V. Franks,**

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

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**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 117**

[Docket No. USCG-2018-0067]

**Drawbridge Operation Regulation; Duwamish Waterway, Seattle, WA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations; request for comments.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the South Park highway bridge, across the Duwamish Waterway mile 3.8, at Seattle, WA. This deviation will test a change to the drawbridge operation schedule, to determine whether a permanent change to the schedule is appropriate. This deviation will allow the bridge to open during nighttime hours after receiving a 12 hour advance notice.

**DATES:** This deviation is effective from 6 a.m. on March 22, 2018 to 6 a.m. on September 17, 2018.

Comments and related material must reach the Coast Guard on or before August 30, 2018.

**ADDRESSES:** You may submit comments identified by docket number USCG-2018-0067 using Federal eRulemaking Portal at <http://www.regulations.gov>.

See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary deviation, call or email Mr. Steven

Fischer, Bridge Chief Administrator, Thirteenth Coast Guard District; telephone 206-220-7282, email [d13-pf-d13bridges@uscg.mil](mailto:d13-pf-d13bridges@uscg.mil).

**SUPPLEMENTARY INFORMATION:****I. Background, Purpose and Legal Basis**

Due to infrequent drawbridge opening requests between 11 p.m. to 7 a.m., King County (the bridge owner), has requested to open the South Park highway bridge with 12 hours advances notice between the hours of 11p.m. and 7 a.m. In addition, King County requested between the hours of 11 p.m. and 7 a.m. vessels engaged in sea-trials or waterway dredging activities may request a standby drawtender, to open the bridge on demand during sea-trials and/or dredging operations, if at least a 24 hour notice is given to the drawtender. The 2017 drawbridge log book reflects the infrequent requests for drawbridge opening of the South Park highway bridge. Of the 524 openings in 2017 only 24 occurred between the hours of 11.00 p.m. and 7 a.m., this is approximately 4.5 percent. Opening from 11 p.m. to 7 a.m. for 2014, 2015, 2016 ranged from 5% to 10% of all openings. The South Park highway bridge operates per 33 CFR 117.1041(a)(2).

Vessels operating on the Duwamish Waterway range from small recreational, sailboats, tribal fishing boats, mega yachts and commercial tug and tow vessels. No navigational impacts are expected due to few vessels operating on this waterway at the stated hours. King County has discussed this test deviation and coordinating with all known waterway users. Vessels able to pass through the subject bridge with the span in the closed-to-navigation position may do so at any time.

The Coast Guard will also inform the users of the waterway through our Local and Broadcast Notices to Mariners of the change in operating schedule for the subject bridge so that vessel operators can arrange their transits to minimize any impact caused by the temporary deviation. Duwamish Waterway does not have an immediate alternate route for vessels to pass. Therefore, in the event of an emergency requiring a bridge opening any day between 11 p.m. and 7 a.m., the standby bridge operator at the Fremont Bridge will respond to an opening request and have the South Park Bridge open within 45 minutes from initial notification.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation