

As a result, the taxpayer pays less than the amount required to satisfy the tax liability. Accessing the most recent data is a ministerial act. The Commissioner may (in the Commissioner's discretion) abate interest attributable to any unreasonable error or delay arising from giving the taxpayer an incorrect amount due to satisfy the taxpayer's income tax liability.

**Example 12.** A taxpayer contacts an IRS employee and requests information with respect to the amount due to satisfy the taxpayer's income tax liability for a particular taxable year. To determine the current amount due, the employee must interpret complex provisions of federal tax law involving net operating loss carrybacks and foreign tax credits. Because the employee incorrectly interprets these provisions, the employee gives the taxpayer an incorrect amount due. As a result, the taxpayer pays less than the amount required to satisfy the tax liability. Interpreting complex provisions of federal tax law is neither a ministerial nor a managerial act. Consequently, interest attributable to an error or delay arising from giving the taxpayer an incorrect amount due to satisfy the taxpayer's income tax liability in this situation cannot be abated under paragraph (a) of this section.

**Example 13.** A taxpayer moves from one state to another after the IRS has undertaken an examination of the taxpayer's income tax return. The taxpayer asks that the audit be transferred to the IRS's district office that is nearest the new address. The group manager approves the request, and the case is transferred. Thereafter, the taxpayer moves to yet another state, and once again asks that the audit be transferred to the IRS's district office that is nearest that new address. The group manager approves the request, and the case is again transferred. The agent then assigned to the case is granted sick leave for an extended period of time, and the taxpayer's case is not reassigned. The taxpayer's repeated moves result in a delay in the completion of the examination. Under paragraph (a)(2) of this section, interest attributable to this delay cannot be abated because a significant aspect of this delay is attributable to the taxpayer. However, as in **Example 5**, the Commissioner may (in the Commissioner's discretion) abate interest attributable to any unreasonable delay caused by the managerial decisions to grant sick leave and not to reassign the taxpayer's case to another agent.

(d) **Effective dates—(1) In general.** Except as provided in paragraph (d)(2) of this section, the provisions of this section apply to interest accruing with respect to deficiencies or payments of any tax described in section 6212(a) for taxable years beginning after July 30, 1996.

(2) **Special rules—(i) Estate tax.** The provisions of this section apply to interest accruing with respect to deficiencies or payments of—

(A) Estate tax imposed under section 2001 on estates of decedents dying after July 30, 1996;

(B) The additional estate tax imposed under sections 2032A(c) and

2056A(b)(1)(B) in the case of taxable events occurring after July 30, 1996; and

(C) The additional estate tax imposed under section 2056A(b)(1)(A) in the case of taxable events occurring after December 31, 1996.

(ii) **Gift tax.** The provisions of this section apply to interest accruing with respect to deficiencies or payments of gift tax imposed under chapter 12 on gifts made after December 31, 1996.

(iii) **Generation-skipping transfer tax.** The provisions of this section apply to interest accruing with respect to deficiencies or payments of generation-skipping transfer tax imposed under chapter 13—

(A) On direct skips occurring at death, if the transferor dies after July 30, 1996; and

(B) On inter vivos direct skips, and all taxable terminations and taxable distributions occurring after December 31, 1996.

#### **§ 301.6404–2T [Removed]**

Par. 3. Section 301.6404–2T is removed.

Approved: October 20, 1998.

**Michael P. Dolan,**

*Deputy Commissioner of Internal Revenue.*

**Donald C. Lubick,**

*Assistant Secretary of the Treasury.*

[FR Doc. 98–33123 Filed 12–17–98; 8:45 am]

BILLING CODE 4830–01–U

## **DEPARTMENT OF TRANSPORTATION**

### **Coast Guard**

#### **33 CFR Parts 100 and 165**

[USCG–1998–4895]

#### **Safety Zones, Security Zones, and Special Local Regulations**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of temporary rules issued.

**SUMMARY:** This document provides required notice of substantive rules adopted by the Coast Guard and temporarily effective between July 1, 1998 and September 30, 1998, which were not published in the **Federal Register**. This quarterly notice lists temporary local regulations, security zones, and safety zones of limited duration and for which timely publication in the **Federal Register** may not have been possible.

**DATES:** This notice lists temporary Coast Guard regulations that became effective and were terminated between July 1, 1998 and September 30, 1998, as well as several regulations which were not included in the previous quarterly list.

**ADDRESSES:** The Docket Management Facility maintains the public docket for this notice. Documents indicated in this notice will be available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, Room PL–401, 400 Seventh Street SW., Washington, DC 20593–0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays. You may electronically access the public docket for this notice on the Internet at <http://dms.dot.gov>, Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** For questions on this notice, contact Lieutenant Junior Grade Mark Cunningham, Office of Regulations and Administrative Law, telephone (202) 267–6233. For questions on viewing, or on submitting material to The docket, contact Dorothy Walker, Chief, Dockets, Department of Transportation (202) 866–9329.

**SUPPLEMENTARY INFORMATION:** District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety needs of the waters within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain local regulations. Safety zones may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to vessels, ports, or waterfront facilities to prevent injury or damage. Special local regulations are issued to enhance the safety of participants and spectators at regattas and other marine events. Timely publication of these regulations in the **Federal Register** is often precluded when a regulation responds to an emergency, or when an event occurs without sufficient advance notice. However, the affected public is informed of these regulations through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the regulation. Because mariners are notified by Coast Guard officials on-scene prior to enforcement action, **Federal Register** notice is not required to place the special local regulation, security zone, or safety zone in effect. However, the Coast Guard, by law, must publish in the **Federal Register** notice of substantive rules adopted. To meet this obligation without imposing undue expense on the public, the Coast Guard periodically publishes a list of these temporary special local regulations, security zones, and safety zones.

Permanent regulations are not included in this list because they are published in their entirety in the **Federal Register**. Temporary regulations may also be published in their entirety if sufficient time is available to do so before they are placed in effect or terminated. The

safety zones, special local regulations and security zones listed in this notice have been exempted from review under Executive Order 12866 because of their emergency nature, or limited scope and temporary effectiveness.

The following regulations were placed in effect temporarily during the period

July 1, 1998 and September 30, 1998, unless otherwise indicated.

Dated: December 15, 1998.

**Michael L. Emge,**

*Commander, U.S. Coast Guard, Executive Secretary, Marine Safety Council.*

#### QUARTERLY REPORT

COTP docket	Location	Type	Effective date
GUAM 98-001 .....	NAVAL ANCHORAGE B, APRA HARBOR, GUAM.	SAFETY ZONE .....	7/4/98
GUAM 98-002 .....	WATERS INSIDE APRA OUTER HARBOR, GUAM.	SAFETY ZONE .....	8/26/98
HOUSTON-GALVESTON 98-008 .....	HOUSTON, TX .....	SAFETY ZONE .....	7/4/98
HUNTINGTON 98-004 .....	KANAWHA RIVER, M. 83 TO 90 .....	SAFETY ZONE .....	7/19/98
JACKSONVILLE 98-061 .....	ATLANTIC OCEAN, MAYPORT, FL .....	SAFETY ZONE .....	9/23/98
NEW ORLEANS 98-011 .....	MISSISSIPPI RIVER, M. 94 TO 95 .....	SAFETY ZONE .....	7/4/98
NEW ORLEANS 98-012 .....	NEW ORLEANS, LA .....	SAFETY ZONE .....	7/4/98
NEW ORLEANS 98-013 .....	KENNER, LA .....	SAFETY ZONE .....	7/4/98
NEW ORLEANS 98-014 .....	MISSISSIPPI RIVER, M. 94 TO 95 .....	SAFETY ZONE .....	7/16/98
NEW ORLEANS 98-016 .....	LWR MISSISSIPPI RIVER, M. 94 TO 95 .....	SAFETY ZONE .....	7/15/98
NEW ORLEANS 98-017 .....	MISSISSIPPI RIVER, M. 94 TO 95 .....	SAFETY ZONE .....	7/26/98
NEW ORLEANS 98-020 .....	LWR MISSISSIPPI RIVER, M. 94 TO 96 .....	SAFETY ZONE .....	8/15/98
NEW ORLEANS 98-022 .....	LAKE WASHINGTON .....	SAFETY ZONE .....	7/22/98
PADUCAH 98-002 .....	OHIO RIVER, M. 970 TO 974 .....	SAFETY ZONE .....	9/17/98
PADUCAH 98-003 .....	OHIO RIVER, M. 901 TO 904 .....	SAFETY ZONE .....	9/18/98
PADUCAH 98-004 .....	MISSISSIPPI RIVER, M. 929 TO 931 .....	SAFETY ZONE .....	9/17/98
PORT ARTHUR 98-009 .....	NECHES RIVER, BEAUMONT, TX .....	SAFETY ZONE .....	7/4/98
PRINCE WILLIAM SOUND 98-001 .....	PRINCE WILLIAM SOUND .....	SAFETY ZONE .....	9/21/98
SAN DIEGO 98-017 .....	SAN DIEGO, CA .....	SAFETY ZONE .....	8/26/98
SAN FRANCISCO 98-020 .....	SAN FRANCISCO BAY, SAN FRANCISCO, CA ..	SAFETY ZONE .....	7/26/98
SAN FRANCISCO BAY 97-007 .....	SAN FRANCISCO BAY, CA .....	SAFETY ZONE .....	7/4/98
SAN FRANCISCO BAY 98-017 .....	CUISUN BAY, CA .....	SAFETY ZONE .....	7/21/98
SAN FRANCISCO BAY 98-022 .....	SAN FRANCISCO, CA .....	SAFETY ZONE .....	9/13/98
SAN JUAN 98-052 .....	SAN JUAN, PUERTO RICO .....	SAFETY ZONE .....	8/18/98
SAN JUAN 98-057 .....	SAN JUAN, PUERTO RICO .....	SAFETY ZONE .....	9/9/98
SAN JUAN 98-060 .....	VIRGIN ISLANDS .....	SAFETY ZONE .....	9/20/98
SAVANNAH 98-040 .....	CALIBOGUE SOUND, HILTON HEAD ISLAND, SC.	SAFETY ZONE .....	7/4/98
ST. LOUIS 98-001 .....	MISSISSIPPI RIVER, M. 179.2 TO 182.5 .....	SAFETY ZONE .....	9/9/98
TAMPA 98-063 .....	TAMPA BAY, FL .....	SAFETY ZONE .....	9/23/98

#### QUARTERLY REPORT

District docket	Location	Type	Effective date
01-98-002 .....	LWR HUDSON RIVER, NEW YORK .....	SAFETY ZONE .....	9/13/98
01-98-049 .....	HEMPSTEAD HARBOR, NEW YORK .....	SAFETY ZONE .....	7/11/98
01-98-059 .....	HUDSON RIVER, NEW YORK .....	SAFETY ZONE .....	7/18/98
01-98-068 .....	WESTERN LONG ISLAND SOUND, RYE, NEW YORK.	SAFETY ZONE .....	7/4/98
01-98-075 .....	NORTH HAVEN, ME .....	SAFETY ZONE .....	8/8/98
01-98-077 .....	NEW YORK HARBOR, NEW YORK .....	SAFETY ZONE .....	7/16/98
01-98-081 .....	BOSTON HARBOR, BOSTON, MA .....	SAFETY ZONE .....	7/23/98
01-98-086 .....	HUDSON RIVER, NEW YORK .....	SAFETY ZONE .....	7/19/98
01-98-088 .....	HUDSON RIVER, NEW YORK .....	SAFETY ZONE .....	8/1/98
01-98-094 .....	BURNTCOAT HARBOR, SWANS ISLAND, ME ...	SAFETY ZONE .....	7/3/98
01-98-095 .....	CASTINE HARBOR, CASTINE, ME .....	SAFETY ZONE .....	7/4/98
01-98-096 .....	PASSAMAQUODDY BAY, EASTPORT, ME .....	SAFETY ZONE .....	7/4/98
01-98-098 .....	BOSTON HARBOR, BOSTON, MA .....	SAFETY ZONE .....	7/25/98
01-98-099 .....	NEW YORK HARBOR, LOWER BAY .....	SAFETY ZONE .....	7/11/98
01-98-100 .....	NEW YORK HARBOR, UPPER BAY .....	SAFETY ZONE .....	7/18/98
01-98-106 .....	NEWPORT, RI .....	SAFETY ZONE .....	8/7/98
01-98-109 .....	HAMMERSMITH FARM, NEWPORT, RI .....	SAFETY ZONE .....	7/28/98
01-98-110 .....	FORE RIVER, PORTLAND, ME .....	SAFETY ZONE .....	8/10/98
01-98-111 .....	NEW YORK HARBOR, UPPER BAY .....	SAFETY ZONE .....	8/20/98
01-98-118 .....	BEVERLY HARBOR, BEVERLY, MA .....	SAFETY ZONE .....	8/2/98
01-98-119 .....	PENOBSCOT RIVER, BUCKSPORT, ME .....	SAFETY ZONE .....	8/15/98
01-98-120 .....	BAR HARBOR, ME .....	SAFETY ZONE .....	8/8/98

## QUARTERLY REPORT—Continued

District docket	Location	Type	Effective date
01-98-121	HUDSON RIVER, MANHATTAN, NY	SAFETY ZONE	8/20/98
01-98-126	CASCO BAY, PORTLAND, ME	SAFETY ZONE	8/8/98
01-98-132	PENOBSCOT BAY, ROCKPORT, ME	SAFETY ZONE	8/20/98
01-98-135	HUDSON RIVER, COLD SPRING, NY	SAFETY ZONE	9/12/98
01-98-136	NEW YORK HARBOR, UPPER BAY	SAFETY ZONE	9/12/98
01-98-137	FALMOUTH, MA	SAFETY ZONE	9/6/98
01-98-142	NEWPORT, RI	SAFETY ZONE	9/18/98
01-98-143	PISCATAQUA RIVER, PORTSMOUTH, NH	SAFETY ZONE	9/11/98
01-98-145	NEW YORK HARBOR, UPPER BAY	SAFETY ZONE	9/28/98
01-98-149	NEWPORT, RI	SAFETY ZONE	9/23/98
01-98-150	BAR HARBOR, ME	SAFETY ZONE	9/19/98
01-98-153	EAST RIVER, NEW YORK	SAFETY ZONE	9/20/98
05-98-052	CAFE FEAR RIVER, SOUTHPORT, NC	SAFETY ZONE	7/4/98
05-98-054	SMITH CREEK, ORIENTAL, NC	SAFETY ZONE	7/4/98
05-98-064	PATAPSCO RIVER, BALTIMORE, MD	SAFETY ZONE	7/25/98
05-98-068	NORFOLK HARBOR, NORFOLK, VA	SAFETY ZONE	7/25/98
05-98-070	ELIZABETH RIVER, PORTSMOUTH, VA	SAFETY ZONE	8/11/98
05-98-077	HARBOR PARK, NORFOLK, VA	SAFETY ZONE	9/4/98
05-98-078	HARBOR PARK, NORFOLK, VA	SAFETY ZONE	9/5/98
05-98-079	PORT OF WILMINGTON, NC	SAFETY ZONE	8/25/98
05-98-086	VIRGINIA BEACH, VA	SAFETY ZONE	9/25/98
05-98-087	VIRGINIA BEACH, VA	SAFETY ZONE	9/26/98
07-98-023	SAN JUAN, PR	REG NAV AREA	8/10/98
07-98-039	CHARLESTON, SC	SAFETY ZONE	8/8/98
07-98-045	CHARLESTON, SC	SPECIAL LOCAL	7/4/98
07-98-050	JOHNS RIVER, JACKSONVILLE, FL	SPECIAL LOCAL	7/14/98
07-98-053	SAN JUAN, PUERTO RICO	SPECIAL LOCAL	7/19/98
07-98-055	BAHIA DE PONCE, PUERTO RICO	SPECIAL LOCAL	9/13/98
08-98-056	TENNESSEE RIVER, M. 645 TO 649	SPECIAL LOCAL	9/7/98
08-98-057	TENNESSEE RIVER, M. 324 TO 344.5	SPECIAL LOCAL	8/30/98
08-98-039	OHIO RIVER, M. 469.2 TO 470.5	SPECIAL LOCAL	7/4/98
08-98-042	TENNESSEE RIVER, M. 157 TO 159	SPECIAL LOCAL	7/5/98
08-98-050	OHIO RIVER, M. 557 TO 558	SPECIAL LOCAL	9/4/98
09-98-017	LAKE MUSKEGON, MUSKEGON, MI	SAFETY ZONE	7/1/98
09-98-020	LAKE, MICHIGAN	SAFETY ZONE	7/3/98
09-98-026	LAKE MICHIGAN, MUSKEGON, MI	SAFETY ZONE	7/17/98
09-98-027	LAKE MICHIGAN, NORTH BEACH, MI	SAFETY ZONE	7/18/98
09-98-028	LAKE MICHIGAN, MICHIGAN CITY, IN	SAFETY ZONE	7/11/98
09-98-031	LAKE MICHIGAN, MICHIGAN CITY, IN	SAFETY ZONE	7/19/98
09-98-032	ST. JOSEPH, MI	SAFETY ZONE	7/16/98
09-98-033	CHICAGO, IL	SAFETY ZONE	7/16/98
09-98-034	BLACK RIVER, SOUTH HAVEN, MI	SAFETY ZONE	7/24/98
09-98-035	KALAMAZOO LAKE AND RIVER, SUAGATUCK, MI	SAFETY ZONE	7/25/98
09-98-036	WHITE LAKE, WHITEHALL, MI	SAFETY ZONE	7/25/98
09-98-039	NORTH PIER, SOUTH HAVEN, MI	SAFETY ZONE	8/8/98
09-98-040	GRAND RIVER, GRAND HAVEN, MI	SAFETY ZONE	8/1/98
09-98-041	LAKE MICHIGAN, HAMMOND, IN	SAFETY ZONE	7/28/98
09-98-044	LAKE MICHIGAN, NEW BUFFALO, MI	SAFETY ZONE	8/1/98
09-98-045	LAKE MICHIGAN, CHICAGO, IL	SAFETY ZONE	8/2/98
09-98-046	LAKE MICHIGAN, MICHIGAN CITY, IN	SAFETY ZONE	8/28/98
09-98-047	LAKE MICHIGAN, PENWATER, MI	SAFETY ZONE	8/15/98
09-98-048	NAVY PIER, CHICAGO, IL	SAFETY ZONE	8/22/98
09-98-049	LAKE MICHIGAN, GRAND HAVEN, MI	SAFETY ZONE	8/23/98
13-98-005	COMMENCEMENT BAY, TACOMA, WA	SAFETY ZONE	7/5/98
13-98-013	COLUMBIA RIVER, KENNEWICK, WA	SAFETY ZONE	7/4/98
13-98-014	COLUMBIA RIVER, ASTORIA, OR	SAFETY ZONE	7/4/98
13-98-015	COLUMBIA RIVER, VANCOUVER, WA	SAFETY ZONE	7/4/98
13-98-016	COLUMBIA RIVER, RAINIER, OR	SAFETY ZONE	7/11/98
13-98-017	COLUMBIA RIVER, ST. HELENS, OR	SAFETY ZONE	7/4/98
13-98-018	GRAYS HARBOR, WESTPORT, WA	SAFETY ZONE	7/4/98
13-98-019	WILLAMETTE RIVER, PORTLAND, OR	SAFETY ZONE	7/4/98
13-98-020	WILLAMETTE RIVER, PORTLAND, OR	SAFETY ZONE	7/4/98
13-98-021	CHEHALIS RIVER, ABERDEEN, WA	SAFETY ZONE	7/4/98
13-98-022	LAKE WASHINGTON, SEATTLE, WA	SPECIAL LOCAL	8/6/98
13-98-024	LAKE WASHINGTON, SEATTLE, WA	SAFETY ZONE	8/6/98
13-98-025	COLUMBIA RIVER, ASTORIA, OR	SAFETY ZONE	8/8/98
13-98-027	WILLAMETTE RIVER, PORTLAND, OR	SAFETY ZONE	8/14/98
13-98-028	WILLAMETTE RIVER, PORTLAND, OR	SAFETY ZONE	8/31/98
13-98-029	COLUMBIA RIVER, PORTLAND, OR	SECURITY ZONE	9/12/98
13-98-030	WILLAMETTE RIVER, PORTLAND, OR	SECURITY ZONE	9/12/98

## QUARTERLY REPORT—Continued

District docket	Location	Type	Effective date
13-98-031 .....	WILLAMETTE RIVER, PORTLAND, OR .....	SECURITY ZONE .....	9/12/98
13-98-032 .....	ELLIOTT BAY, SEATTLE, WA .....	SECURITY ZONE .....	9/13/98
13-98-033 .....	COMMENCEMENT BAY, TACOMA, WA .....	SAFETY ZONE .....	9/18/98
13-98-034 .....	COMMENCEMENT BAY, TACOMA, WA .....	SAFETY ZONE .....	9/18/98

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**DEPARTMENT OF TRANSPORTATION****Coast Guard****33 CFR Part 117**

[CGD11-98-011]

RIN 2115-AE47

**Drawbridge Operation Regulations; Sacramento River, CA-160 Highway Bridge at Isleton, Solano County, CA****AGENCY:** Coast Guard, DOT.**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** Notice is hereby given that the U.S. Coast Guard (USCG) has issued a temporary deviation to regulations governing opening of the California Department of Transportation (Caltrans) bascule bridge over the Sacramento River at Isleton, CA (the Isleton Bridge). The deviation specifies the east leaf of the bridge need not open for the passage of vessels from January 4, 1999 through January 15, 1999. The purpose of this deviation is to allow Caltrans to remove, fabricate and replace mechanical drive bearings for the bridge lifting mechanism.

**DATES:** Effective period of the deviation is 9:00 a.m. January 4, 1999 through 5:00 p.m. January 15, 1999.

**FOR FURTHER INFORMATION CONTACT:** Mr. Jerry Olmes, Bridge Administrator, Eleventh Coast Guard District, Building 50-6, Coast Guard Island, Alameda, CA 94501-5100, telephone (510) 437-3515.

**SUPPLEMENTARY INFORMATION:** On October 22, 1998, CalTrans requested to close the east leaf of the bridge from November 30, 1998 through December 11, 1998. With one leaf operation, the horizontal clearance through the bridge, at the waterline, is 100 feet (30.5 meters). The Coast Guard contacted commercial operators who might be affected by this change in operation. A local marine contractor advised their vessel requiring 73 feet horizontal clearance was scheduled to work upstream of Isleton until mid December, 1998 and asked that the bridge repairs

be delayed. The USCG noted that the Caltrans Tower Bridge in Sacramento, on the same waterway, was scheduled to close for repair on January 1, 1999. The USCG noted also that marine interests had been advised of the work at Tower Bridge, and since they had not objected to it, they would likely not object to work during the same time period at Isleton. On November 3, 1998, the Coast Guard asked CalTrans if they would agree to postpone the work until after January 1, 1999. CalTrans rescheduled the work from January 4 through January 15, 1999. The USCG now anticipates that the economic consequences of this deviation will be minimal. The 100 ft. horizontal clearance with one leaf operation will provide sufficient clearance for other vessels requiring passage, hence it will not pose an economic burden for waterway users. The deviation from these regulations is authorized in accordance with 33 CFR 117.35. Existing operating regulations in 33 CFR 117.189 require on-demand bridge openings from 9 a.m. to 5 p.m. November 1 through April 30 annually, and on four hours advance notice at all other times during that period.

Dated: December 11, 1998.

**C.D. Wurster,***Captain, U.S. Coast Guard, Acting Commander, Eleventh Coast Guard District.*

[FR Doc. 98-33593 Filed 12-17-98; 8:45 am]

BILLING CODE 4910-15-M

**DEPARTMENT OF TRANSPORTATION****Coast Guard****33 CFR Part 117**

[CGD11-98-009]

RIN 2115-AE47

**Drawbridge Operation Regulations; Sacramento River, CA****AGENCY:** Coast Guard, DOT.**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Coast Guard has issued a temporary deviation to the regulations governing operation of the California Department of Transportation (Caltrans)

vertical lift bridge (Tower Bridge), which spans the Sacramento River at mile 59.0 (km 95.0) between Sacramento, Sacramento County, and West Sacramento, Yolo County, California. The deviation specifies that the bridge need not open for the passage of vessels from January 1, 1999 through February 28, 1999. The deviation is needed to allow Caltrans and its contractors to replace the control system. The work requires the bridge to remain closed throughout the period. The Coast Guard will require the bridge be opened in emergencies if at least 4 hours advance notice is given.

**DATES:** Effective period of the deviation is January 1, 1999 through February 28, 1999.

**FOR FURTHER INFORMATION CONTACT:** Mr. Jerry Olmes, Bridge Administrator, Eleventh Coast Guard District, Building 50-6 Coast Guard Island, Alameda, CA 94501-5100, telephone (510) 437-3515.

**SUPPLEMENTARY INFORMATION:** The Coast Guard anticipates that the economic consequences of this deviation will be minimal. The bridge provides 30 feet vertical clearance over Mean High Water in the closed position. Recreational and commercial vessel traffic is limited during the winter, and most recreational vessels can transit the bridge without a bridge opening. Similarly, many of the emergency response vessels can transit the closed bridge, and the 4-hour emergency opening provision would enable the bridge to open for larger marine equipment needed for such emergencies as levee repair or other flood fighting efforts. With adequate Local Notice to Mariners and Broadcast Notice to Mariners notification, commercial vessel operators should have ample time to plan transits accordingly. This deviation from the normal operating regulations in 33 CFR 117.189 is authorized in accordance with the provisions of 33 CFR 117.35.

Dated: December 11, 1998.

**C.D. Wurster,***Captain, U.S. Coast Guard Acting Commander, Eleventh Coast Guard District.*

[FR Doc. 98-33592 Filed 12-17-98; 8:45 am]

BILLING CODE 4910-15-M