

(E) (The text of the proposed amendment to § 1.168(i)–1(c)(2)(ii)(E) is the same as the text of § 1.168(i)–1T(c)(2)(ii)(E) published elsewhere in this issue of the **Federal Register**.)

\* \* \* \* \*

(d) \* \* \*

(2) (The text of the proposed amendment to § 1.168(i)–1(d)(2) is the same as the text of § 1.168(i)–1T(d)(2) published elsewhere in this issue of the **Federal Register**.)

\* \* \* \* \*

(e) \* \* \*

(3) \* \* \*

(i) (The text of the proposed amendment to § 1.168(i)–1(e)(3)(i) is the same as the text of § 1.168(i)–1T(e)(3)(i) published elsewhere in this issue of the **Federal Register**.)

\* \* \* \* \*

(iii) \* \* \*

(B) \* \* \*

(4) (The text of the proposed amendment to § 1.168(i)–1(e)(3)(iii)(B)(4) is the same as the text of § 1.168(i)–1T(e)(3)(iii)(B)(4) published elsewhere in this issue of the **Federal Register**.)

\* \* \* \* \*

(e)(3)(vi) (The text of the proposed amendment to § 1.168(i)–1(e)(3)(vi) is the same as the text of § 1.168(i)–1T(e)(3)(vi) published elsewhere in this issue of the **Federal Register**.)

\* \* \* \* \*

(f)(1) and (2) (The text of the proposed amendment to § 1.168(i)–1(f)(1) and (2) is the same as the text of § 1.168(i)–1T(f)(1) and (2) published elsewhere in this issue of the **Federal Register**.)

\* \* \* \* \*

(i) and (j) (The text of the proposed amendment to § 1.168(i)–1(i) and (j) is the same as the text of § 1.168(i)–1T(i) and (j) published elsewhere in this issue of the **Federal Register**.)

\* \* \* \* \*

(l) (The text of the proposed amendment to § 1.168(i)–1(l) is the same as the text of § 1.168(i)–1T(l)(1) through (l)(3)(i) published elsewhere in this issue of the **Federal Register**.)

Par. 6. Section 1.168(i)–5 is added to read as follows:

#### **§ 1.168(i)–5 Table of contents.**

(The text of this proposed section is the same as the text of § 1.168(i)–5T published elsewhere in this issue of the **Federal Register**.)

Par. 7. Section 1.168(i)–6 is added to read as follows:

#### **§ 1.168(i)–6 Like-kind exchanges and involuntary conversions.**

(The text of this proposed section is the same as the text of § 1.168(i)–6T

published elsewhere in this issue of the **Federal Register**.)

Par. 8. Section 1.168(k)–1 is added to read as follows:

#### **§ 1.168(k)–1 Additional first year depreciation deduction.**

(a) through (f)(5)(ii)(F)(1) [Reserved]. For further guidance, *see* § 1.168(k)–1T(a) through (f)(5)(ii)(F)(1).

(2) (The text of the proposed amendment to § 1.168(k)–1(f)(5)(ii)(F)(2) is the same as the text of § 1.168(k)–1T(f)(5)(ii)(F)(2) published elsewhere in this issue of the **Federal Register**.)

(f)(5)(ii)(G) through (f)(5)(iv) [Reserved]. For further guidance, *see* § 1.168(k)–1T(f)(5)(ii)(G) through (f)(5)(iv).

(v) (The text of the proposed amendment to § 1.168(k)–1(f)(5)(v) is the same as the text of § 1.168(k)–1T(f)(5)(v) published elsewhere in this issue of the **Federal Register**.)

(f)(6) through (f)(9) [Reserved]. For further guidance, *see* § 1.168(k)–1T(f)(6) through (f)(9).

(g) *Effective date.* (1) (The text of the proposed amendment to § 1.168(k)–1(g)(1) is the same as § 1.168(g)–1T(g)(1)(i) published elsewhere in this issue of the **Federal Register**.)

(2) [Reserved]. For further guidance, *see* § 1.168(k)–1T(g)(2).

(3)(i) and (ii) (The text of the proposed amendment to § 1.168(k)–1(g)(3)(i) and (ii) is the same as the text of § 1.168(k)–1T(g)(3)(i) and (ii) published elsewhere in this issue of the **Federal Register**.)

(g)(4) [Reserved]. For further guidance, *see* § 1.168(k)–1T(g)(4).

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 04–3993 Filed 2–27–04; 8:45 am]

**BILLING CODE 4830–01–P**

## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR Part 117**

**[CGD01–03–115]**

**RIN 1625–AA09**

#### **Drawbridge Operation Regulations; Mystic River, CT**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to change the drawbridge operating regulations for the U.S. 1 Bridge, mile 2.8, across the Mystic River at Mystic, Connecticut. This notice of proposed

rulemaking would change the time the U.S. 1 Bridge must open from May 1 through October 31, from a quarter past the hour to twenty minutes before the hour and also removes obsolete language from the regulations. This action is expected to improve transits through the bridges across the Mystic River at Mystic, Connecticut.

**DATES:** Comments must reach the Coast Guard on or before April 30, 2004.

**ADDRESSES:** You may mail comments to Commander (obr), First Coast Guard District Bridge Branch, One South Street, Battery Park Building, New York, New York, 10004, or deliver them to the same address between 7 a.m. and 3 p.m., Monday through Friday, except, Federal holidays. The telephone number is (212) 668–7165. The First Coast Guard District, Bridge Branch, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the First Coast Guard District, Bridge Branch, 7 a.m. to 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** John W. McDonald, Project Officer, First Coast Guard District, (617) 223–8364.

#### **SUPPLEMENTARY INFORMATION:**

##### **Request for Comments**

We encourage you to participate in this rulemaking by submitting comments or related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD01–03–115), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know if they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

##### **Public Meeting**

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the First Coast Guard District, Bridge Branch, at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time

and place announced by a later notice in the **Federal Register**.

### Background and Purpose

The U.S. 1 Bridge has a vertical clearance of 4 feet at mean high water and 7 feet at mean low water in the closed position. The existing regulations, listed at 33 CFR 117.211(b), require the bridge to open on signal with a maximum delay of up to twenty minutes; except that: from May 1 through October 31, from 7:15 a.m. to 7:15 p.m., the draw need only open once an hour, at quarter past the hour. From November 1 through April 30, from 8 p.m. to 4 a.m., the draw must open on signal after a six-hour advance notice is given.

The Coast Guard received a complaint in the spring of 2003, from a mariner stating that the Mystic River U.S. 1 Bridge was not opening as required by the existing operation regulations at the designated 12:15 p.m. opening period.

The Coast Guard convened a meeting attended by the bridge owner, Connecticut Department of Transportation, the Mystic Connecticut Chamber of Commerce, and several commercial marine operators. It was discovered at that meeting that the bridge owner was not opening the U.S. 1 Bridge at 12:15 p.m. because they believed that the operation regulations had been changed in 1992; however, the Coast Guard only authorized a 90-day test deviation in 1992, to help determine if the elimination of the 12:15 p.m. opening was a reasonable proposal.

The Mystic Connecticut Chamber of Commerce told the Coast Guard at the 2003 meeting, that they believed that opening the U.S. 1 Bridge during the noontime period each day would cause severe vehicular traffic delays in downtown Mystic.

The Coast Guard decided to conduct another temporary deviation for 90 days to determine if opening the U.S. 1 Bridge during the noontime period would adversely affect vehicular traffic. That 90-day temporary deviation, published at (68 FR 41716), was in effect from July 18, 2003 through October 15, 2003.

In Addition, the Mystic Connecticut Chamber of Commerce, Marine Affairs Committee requested that the U.S. 1 Bridge opening times during the 2003 temporary test deviation be moved from a quarter past each hour to twenty minutes before each hour to help marine traffic transit better through the U.S. 1 Bridge and the downstream railroad bridge since the downstream railroad bridge is more frequently closed to marine traffic during the first half of

each hour as a result of the rail traffic schedule.

Shifting the U.S. 1 Bridge opening period to twenty minutes before each hour instead of at a quarter past each hour was expected to permit marine traffic to transit through both bridges with fewer delays resulting from rail traffic.

After the 2003 test deviation concluded we reviewed the vehicular traffic counts, bridge opening logs, and all the on-scene observations taken by Coast Guard personnel. We determined, after review of all the above data, that the noontime bridge openings did not adversely affect vehicular traffic. However, shifting the U.S. 1 Bridge opening periods from a quarter past each hour to twenty minutes before each hour did produce very satisfactory results by permitting marine traffic to transit through the two bridges with fewer delays. As a result of the above information the Coast Guard determined that the U.S. 1 Bridge opening schedule should be changed to require the U.S. 1 Bridge to open on signal at twenty minutes before each hour, instead of a quarter past each hour during the summer months.

In addition, this proposed rule would also eliminate the provision in the existing regulations at § 117.211(b) that permits openings at the U.S. 1 Bridge to be delayed up to 20 minutes after a request is given. There is no present justification to delay marine traffic for up to twenty minutes. Also, the provision in the existing regulations at 33 CFR 117.211(a)(3), that requires the draw to open immediately for public vessels of the United States, state and local vessels used for public safety, and vessels in emergency situations, will be eliminated from the regulations because it is now listed at 33 CFR 117.31, Subpart (A), General Requirements.

However, the provision that allows commercial vessels to transit immediately at any time and the provision that allows bridge openings to be delayed up to eight minutes for the passage of rail traffic, shall remain in effect.

### Discussion of Proposal

This proposed change would change the current operation schedule of the U.S. 1 Bridge at Mystic, Connecticut. Currently, the U.S. 1 Bridge is required to open on signal with a maximum delay of twenty minutes, with the exception of opening at a quarter past the hour from 7:15 a.m. to 7:15 p.m. from May 1 through October 31. These proposed changes would require the bridge to open on signal, without delay, with the exception of opening on signal

only twenty minutes before the hour starting from 7:40 a.m. to 6:40 p.m. from May 1, through October 31.

Additionally, this proposed rule would eliminate portions of the current text of 33 CFR 117.211(a)(3) since the same requirement is stated in the regulations at 33 CFR 117.31.

The period from November 1 through April 30, (b)(2), will not be changed, and will continue to require at least a six-hour advance notice from 8 p.m. through 4 a.m. for bridge openings during the winter months.

### Regulatory Evaluation

This proposed rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not "significant" under the regulatory policies and procedures of the Department of Homeland Security.

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation, under the regulatory policies and procedures of DHS, is unnecessary.

This conclusion is based on the fact that the U.S. 1 Bridge will continue to open for vessel traffic hourly at twenty minutes before the hour instead of quarter past each hour.

### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under section 5 U.S.C. 605(b), that this proposed rule would not have a significant economic impact on a substantial number of small entities.

This conclusion is based on the fact that the U.S. 1 Bridge will continue to open hourly for vessel traffic at twenty minutes before each hour instead of quarter past each hour.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (*see ADDRESSES*) explaining why you think it

qualifies and how and to what degree this rule would economically affect it.

### Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

### Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this proposed rule under that Order and have determined that it does not have implications for federalism.

### Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under E.O. 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

### Protection of Children

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that may disproportionately affect children.

### Indian Tribal Governments

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have

a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

### Energy Effects

We have analyzed this proposed rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. It has not been designated by the Administrator of the Office of Information and Regulatory Affairs as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

### Environment

We have analyzed this proposed rule under Commandant Instruction M16475.1D, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2–1, paragraph (32)(e), of the Instruction, from further environment documentation because it has been determined that the promulgation of operating regulations or procedures for drawbridges are categorically excluded.

### List of Subjects in 33 CFR Part 117

Bridges.

### Regulations

For the reasons set out in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

### PART 117—DRAWBRIDGE OPERATION REGULATIONS

1. The authority citation for part 117 continues to read as follows:

**Authority:** 33 U.S.C. 499; Department of Homeland Security Delegation No. 0170.1; 33 CFR 1.05–1(g); section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

2. In § 117.211, revise paragraphs (a)(3), (b) introductory text and (b)(1) to read as follows:

#### § 117.211 Mystic River.

(a) \* \* \*

(3) Commercial vessels shall be passed immediately at any time; however, the opening may be delayed up to eight minutes to allow trains, which have entered the drawbridge block and are scheduled to cross the bridge without stopping, to clear the block.

\* \* \* \* \*

(b) The draw of the U.S. 1 Bridge, mile 2.8, at Mystic, shall open on signal except:

(1) From May 1 through October 31, from 7:40 a.m. to 6:40 p.m., the draw need only open hourly at twenty minutes before the hour.

\* \* \* \* \*

Dated: February 17, 2004.

**John L. Grenier,**

*Captain, U.S. Coast Guard, Acting Commander, First Coast Guard District.*

[FR Doc. 04–4489 Filed 2–27–04; 8:45 am]

**BILLING CODE 4910–15–P**

### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 62

[SC–200409(b); FRL–7628–6]

#### Approval and Promulgation of State Plan for Designated Facilities and Pollutants: South Carolina

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve the section 111(d)/129 State Plan submitted by the South Carolina Department of Health and Environmental Control (SC DHEC) for the State of South Carolina on April 12, 2002, for implementing and enforcing the Emissions Guidelines applicable to existing Commercial and Industrial Solid Waste Incinerators. The Plan was submitted by SC DHEC to satisfy Federal Clean Air Act requirements. In the Final Rules Section of this **Federal Register**, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no significant, material, and adverse comments are received in response to this rule, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this rule. The EPA will not institute a second