

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

**§ 1.707–9 [Amended]**

■ **Par. 2.** Section 1.707–9 is amended by revising the second sentence in paragraph (a)(1) to read as follows:

**§ 1.707–9 Effective dates and transitional rules.**

(a) \* \* \*  
(1) \* \* \* For any transaction with respect to which all transfers that are part of a sale of an item of property occur after April 24, 1991, and any of such transfers occurs before October 5, 2016, §§ 1.707–3 through 1.707–6 as contained in 26 CFR part 1 revised as of April 1, 2016, apply.

\* \* \* \* \*

**Martin V. Franks,**

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

[FR Doc. 2018–21673 Filed 10–4–18; 8:45 am]

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

[Docket No. USCG–2018–0919]

**Drawbridge Operation Regulation; Duwamish Waterway, 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 South Park highway bridge (South Park Bridge), across the Duwamish Waterway mile 3.8, at Seattle, WA. The deviation allows the bridge owner to remove the drawtender during the late evening and early morning hours. This deviation authorizes the subject bridge to open during nighttime hours after receiving a 12 hour advance notice.

**DATES:** This deviation is effective from without actual notice from October 5, 2018 to 7 a.m. on January 17, 2019. For purposes of enforcement, actual notice

will be used from 6 a.m. on September 17, 2018, to October 5, 2018.

**ADDRESSES:** The docket for this deviation, USCG–2018–0919 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.

**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 [d13-pf-d13bridges@uscg.mil](mailto:d13-pf-d13bridges@uscg.mil).

**SUPPLEMENTARY INFORMATION:** King County, WA, owns the South Park Bridge that spans across the Duwamish Waterway at mile 3.8, at Seattle, WA. King County requested a temporary deviation from the operating schedule, due to infrequent opening requests, while a rule change is being processed. This deviation will allow King County to operate without a drawtender during evening hours until an opening request has been received. The South Park Bridge operates in accordance with 33 CFR 117.1041(a)(2).

This deviation authorizes the drawtender to open the South Park Bridge after receiving a 12 hour notice from 11 p.m. to 7 a.m. including all Federal holidays, starting at 6 a.m. on September 17, 2018, through 7 a.m. on January 17, 2019. 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 South Park Bridge provides a vertical clearance approximately 20 feet above mean high water when in the closed-to-navigation position. Vessels operating on the Duwamish Waterway range from small recreational vessels, sailboats, tribal fishing boats, large yachts and commercial towing vessels.

Vessels able to pass through the South Park Bridge in the closed-to-navigation position may do so at any time. The bridge will not be able to open for emergencies from 11 p.m. to 7 a.m. However, in the event of an emergency requiring a bridge opening between 11 p.m. and 7 a.m., the Seattle Department of Transportation has agreed that the bridge operator at the Fremont Bridge across the Lake Washington Ship Canal will open the South Park Bridge within 45 minutes from initial notification. The Coast Guard will inform the users of the waterway, through our Local and Broadcast Notices to Mariners, of the change in operating schedule for the

bridge so that vessel operators can arrange their transits to minimize any impact caused by the temporary deviation.

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

Dated: October 1, 2018.

**Steven M. Fischer,**

*Bridge Administrator, Thirteenth Coast Guard District.*

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

[Docket No. USCG–2018–0931]

**Drawbridge Operation Regulation; Wicomico River, Salisbury, MD**

**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 Main Street Bridge across the Wicomico River (North Prong), mile 22.4, at Salisbury, MD. The deviation is necessary to accommodate the cleaning and painting of the bridge. This deviation allows the bridge to remain in the closed-to-navigation position and open on signal if at least 24 hours notice is given.

**DATES:** The deviation is effective from 6 a.m. on October 5, 2018, through 6 a.m. on December 31, 2018.

**ADDRESSES:** The docket for this deviation, [USCG–2018–0931] 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.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary deviation, call or email Mr. Martin Bridges, Bridge Administration Branch Fifth District, Coast Guard, telephone 757–398–6422, email [Martin.A.Bridges@uscg.mil](mailto:Martin.A.Bridges@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Maryland Department of Transportation State Highway Administration, who owns and operates the Main Street Bridge across the Wicomico River (North Prong), mile 22.4, at Salisbury,