

**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]

**BILLING CODE 4830–01–P**

**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.*

[FR Doc. 2018–21674 Filed 10–4–18; 8:45 am]

**BILLING CODE 9110–04–P**

**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,

MD, has requested a temporary deviation from the current operating regulation. This temporary deviation is necessary to accommodate cleaning and painting of the bridge. The bridge is a double bascule bridge and has a vertical clearance in the closed position of 1 foot above mean high water.

The current operating schedule is set out in 33 CFR 117.579. Under this temporary deviation, the bridge will be maintained in the closed-to-navigation position from 6 a.m. on October 5, 2018, through 6 a.m. on December 31, 2018. The Wicomico River is used by tug and barge, and small commercial vessels. The Coast Guard has carefully coordinated the restrictions with waterway users in publishing this temporary deviation.

The bridge will be able to open for emergencies and there is no immediate alternate route for vessels unable to pass through the bridge in the closed position. The Coast Guard will also inform the users of the waterway through our Local and Broadcast Notice to Mariners of the change in operating schedule for the bridge so that vessels can arrange their transits to minimize any impacts caused by the temporary deviation.

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 from the operating regulations is authorized under 33 CFR 117.35.

Dated: October 2, 2018.

**Hal R. Pitts,**

*Bridge Program Manager, Fifth Coast Guard District.*

[FR Doc. 2018-21771 Filed 10-4-18; 8:45 am]

**BILLING CODE 9110-04-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2018-0901]

RIN 1625-AA00

#### Safety Zone; Willamette River, Portland, OR

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for navigable waters of the Willamette River between the Tilikum Crossing and Marquam bridges in Portland, OR. This safety zone is necessary to provide for

the safety of life on these navigable waters during a fireworks display on October 27, 2018. This regulation prohibits persons and vessels from being in the safety zone unless authorized by the Captain of the Port Sector Columbia River or a designated representative.

**DATES:** This rule is effective from 6:40 p.m. to 9 p.m. on October 27, 2018.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2018-0901 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email LCDR Dixon Whitley, Waterways Management Division, Marine Safety Unit Portland, Coast Guard; telephone 503-240-9319, email [msupdxwmm@uscg.mil](mailto:msupdxwmm@uscg.mil).

#### SUPPLEMENTARY INFORMATION:

##### I. Table of Abbreviations

CFR Code of Federal Regulations  
DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of proposed rulemaking  
§ Section  
U.S.C. United States Code

##### II. Background Information and Regulatory History

The Leukemia and Lymphoma Society will be conducting a fireworks display from 7:40 p.m. to 8 p.m. on October 27, 2018. The fireworks are to be launched from a barge in the Willamette River between the Tilikum Crossing and Marquam bridges in Portland, OR. Hazards from firework displays include accidental discharge of fireworks, dangerous projectiles, and falling hot embers or other debris. The Captain of the Port Columbia River (COTP) has determined that potential hazards associated with the fireworks to be used in this display will be a safety concern for anyone within a 450-yard radius of the barge.

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest." Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a

notice of proposed rulemaking (NPRM) with respect to this rule because it would be impracticable to complete a notice-and-comment rulemaking by the date of the fireworks display, October 27, 2018.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be impracticable because an enforcement regulation is needed on October 27, 2018, to respond to the potential safety hazards associated with the fireworks display.

##### III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 1231. The Captain of the Port Columbia River (COTP) has determined that potential hazards associated with the fireworks display on October 27, 2018, will be a safety concern for anyone within a 450-yard radius of launch site. This rule is needed to protect personnel, vessels, and the marine environment in the navigable waters from these potential hazards within the safety zone before, during and after the scheduled event.

##### IV. Discussion of the Rule

This rule establishes a safety zone from 6:40 p.m. until 9 p.m. on October 27, 2018. The safety zone will cover all navigable waters within 450 yards of the barge being used to launch the fireworks display from position 45°30'23.00" N, 122°40'4.71" W, on the Willamette River in Portland, OR. The duration of the zone is intended to ensure the safety of vessels and these navigable waters before, during, and after the scheduled 7:40 p.m. to 8 p.m. fireworks display. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative.

##### V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

###### A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This rule has not