

(g) *Review of determinations.* (1) Any Council member may file a written request to the NOAA General Counsel for review of the designated official's determination. A request for review must be received within 10 days of the determination.

(2) A request must include a full statement in support of the review, including a concise statement as to why the Council's decision did or did not have a significantly disproportionate benefit to the financial interest of the affected individual relative to the financial interests of other participants in the same gear type or sector of the fishery, and why the designated official's determination should be reversed.

(3) If the request for review is from a Council member other than the affected individual whose vote is at issue, the requester must provide a copy of the request to the affected individual at the same time it is submitted to the NOAA General Counsel. The affected individual may submit a response to the NOAA General Counsel within 10 days from the date of his/her receipt of the request for review.

(4) The NOAA General Counsel must complete the review and issue a decision within 30 days from the date of receipt of the request for review. The NOAA General Counsel will limit the review to the record before the designated official at the time of the determination, the request, and any response.

(h) *Exemption from other statutes.* The provisions of 18 U.S.C. 208 regarding conflicts of interest do not apply to an affected individual who is in compliance with the requirements of this section for filing a financial disclosure report.

(i) *Violations and penalties.* It is unlawful for an affected individual to knowingly and willfully fail to disclose, or to falsely disclose, any financial interest as required by this section, or to knowingly vote on a Council decision in violation of this section. In addition to the penalties applicable under § 600.735, a violation of this provision may result in removal of the affected individual from Council membership.

[FR Doc. 98-30898 Filed 11-18-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8784]

RIN 1545-AV89

#### Substantiation of Business Expenses—Use of Mileage Allowances to Substantiate Automobile Expenses; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to temporary regulations.

**SUMMARY:** This document contains a correction to Treasury Decision 8784, which was published in the **Federal Register** on Thursday, October 1, 1998 (63 FR 52600) relating to the use of mileage allowances to substantiate automobile business expenses.

**DATES:** This correction is effective October 1, 1998.

**FOR FURTHER INFORMATION CONTACT:** Donna Crisalli, (202) 622-4920 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulations that are the subject of this correction are under section 274 of the Internal Revenue Code.

##### Need for Correction

As published, TD 8784 contains an error which may prove to be misleading and is in need of clarification.

##### Correction of Publication

Accordingly, the publication of the temporary regulations (TD 8784), which were the subject of FR Doc. 98-26226, is corrected as follows:

##### § 1.274(d)-1T [Corrected]

On page 52601, column 1, § 1.274(d)-1T(a)(1) and (2), the last line of the paragraph, the language "guidance, see § 1.274(d)-1(a)(1)." is corrected to read "guidance, see § 1.274(d)-1(a)(1) and (2)."

**Cynthia E. Grigsby,**

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 98-30875 Filed 11-18-98; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 117

[CCGD08-98-068]

RIN 2115-AE47

#### Drawbridge Operating Regulation; Mississippi River, Iowa and Illinois

AGENCY: Coast Guard, DOT.

ACTION: Temporary rule.

**SUMMARY:** The Commander, Eighth Coast Guard District is temporarily changing the regulation governing the Clinton Railroad Drawbridge, Mile 518.0, Upper Mississippi River. The drawbridge will require twenty-four hours advance notice for openings from 21 December 1998 to 1 March 1999. This temporary rule is issued to allow bridge maintenance during winter conditions when closures of Army Corps of Engineers' locks upstream and downstream from the bridge preclude normal waterway traffic.

**DATES:** This temporary rule is effective from 12:01 a.m. on December 21, 1998 until 12:01 a.m. on March 1, 1999.

**ADDRESSES:** The public docket and all documents referred to in this notice will be available for inspection and copying at room 2.107f in the Robert A. Young Federal Building at Director, Western Rivers, Operations (ob), Eighth Coast Guard District, 1222 Spruce Street, St. Louis, MO 63103-2832, between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

#### FOR FURTHER INFORMATION CONTACT:

Roger K. Weibusch, Bridge Administrator; Director, Western Rivers Operations, Eighth Coast Guard District, Bridge Branch, 1222 Spruce Street, St. Louis, MO 63103-2832, telephone number 314-539-3900, extension 378.

#### SUPPLEMENTARY INFORMATION:

##### Background

On October 3, 1998, the Union Pacific Railroad Company requested a temporary change to the operation of the Clinton Railroad swing bridge across the Upper Mississippi River, Mile 518.0 at Clinton, Iowa. Union Pacific Railroad Company requested that navigation temporarily provide twenty-four hours advance notice for bridge operation to facilitate required bridge maintenance, between December 21, 1998 and March 1, 1999, when icing conditions and Army Corps of Engineers' lock closures preclude normal river traffic.

In accordance with 5 U.S.C. 533, a notice of proposed rulemaking has not been published and good cause exists

for making this rule effective in less than 30 days from publication since the details of the operation were not known until late October 1998. Thus, following normal rule making procedures would be impractical. Delaying implementation of the regulation will adversely impact navigation and would result in unnecessary additional operating costs to the bridge owner.

#### Discussion of Temporary Rule

The Clinton Railroad Drawbridge swingspan has a vertical clearance of 18.7 feet above normal pool in the closed to navigation position. Navigation on the waterway consists primarily of commercial tows and recreational watercraft. Presently, the draw opens on signal for passage of river traffic. This temporary drawbridge operation amendment has been coordinated with the commercial waterway operators who do not object. Winter conditions on the Upper Mississippi River, coupled with the closure of Corps of Engineers' locks 11, 12, 19 and 20 until March of 1999, will result in a significant decrease in vessel traffic and therefore substantially reduce the demand for bridge openings.

The Clinton Railroad Drawbridge, Mile 518.0 Upper Mississippi River, is located downstream from Lock 12 and upstream from Lock 19. Performing maintenance on this bridge during the winter is preferred by both waterway users and bridge owners since very few vessels, if any, are impacted during this timeframe. If this maintenance were performed during the commercial navigation season, there would be a significant number of delays to vessel traffic caused by the prolonged bridge closures. Additionally, vessel traffic would be burdened with a 24-hour-advance notification requirement during the heavily transited commercial navigation season.

#### Regulatory Evaluation

This temporary rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979).

The Coast Guard expects the economic impact of this temporary rule to be so minimal that a full Regulatory Evaluation under paragraph 10(e) of the regulatory policies and procedures of DOT is unnecessary. This is because

river traffic will be virtually nonexistent as a result of planned lock closures and ice accumulations during the maintenance period.

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.), the Coast Guard must consider whether this temporary rule will have a significant economic impact on a substantial number of small entities. "Small entities" may include small businesses and 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.

Because it expects the impact of this action to be minimal, the Coast Guard certifies under 5 U.S.C. 605(b), that this action will not have a significant economic impact on a substantial number of small entities.

#### Collection of Information

This temporary rule does not provide for a collection-of-information requirement under the Paperwork Reduction Act (44 U.S.C. 3501 et seq.).

#### Federalism

The Coast Guard has analyzed this temporary rule under the principles and criteria contained in Executive Order 12612 and has determined that this temporary rule does not raise sufficient implications of federalism to warrant the preparation of a Federalism Assessment. The authority to regulate the permits of bridges over the navigable waters of the U.S. belongs to the Coast Guard by Federal statutes.

#### Environmental

The Coast Guard considered the environmental impact of this temporary rule and concluded that under Figure 2-1, paragraph 32(a) of Commandant Instruction M16475.1C, this temporary rule is categorically excluded from further environmental documentation. A Categorical Exclusion Determination" is available in the docket for inspection or copying where indicated under ADDRESSES.

#### List of Subjects in 33 CFR Part 117

Bridges.

For the reasons set out in the preamble, the Coast Guard is amending Part 117 of Title 33, Code of Federal Regulations, 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; 49 CFR 1.46; 33 CFR 1.05-1(g); section 117.255 also issued under the authority of Pub. L. 102-587, 106 Stat. 5039.

2. Effective 12:01 a.m. on December 21, 1998, through 12:01 a.m. on March 1, 1999, § 117.T408 is added to read as follows:

#### § 117.T408 Upper Mississippi River.

Clinton Railroad Drawbridge Mile 518.0 Upper Mississippi River. From 12:01 a.m. on December 21, 1998 through 12:01 a.m. on March 1, 1999, the drawspan requires twenty-four hours advance notice for bridge operation. Bridge opening requests must be made 24 hours in advance by calling the Clinton Yardmaster's office at 319-244-3204 anytime; 319-244-3269 weekdays between 7 a.m. and 3:30 p.m.; or page Mr. Darrell Lott and 800-443-7243, PIN#009096.

Dated: November 6, 1998.

**A.L. Gerfin, Jr.**

*Captain, U.S. Coast Guard Commander, 8th Coast Guard Dist. Acting.*

[FR Doc. 98-30958 Filed 11-18-98; 8:45 am]

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#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[WA 67-7142a; FRL-6188-1]

#### Approval and Promulgation of Implementation Plans: Washington

**AGENCY:** Environmental Protection Agency.

**ACTION:** Direct final rule.

**SUMMARY:** Environmental Protection Agency (EPA) approves a minor revision to the State Implementation Plan (SIP) for Washington. Pursuant to section 110(a) of the Clean Air Act (CAA), the Washington Department of Ecology (WDOE) submitted a request dated January 8, 1998, to EPA to revise the SIP and include a variance to a permit issued by a local air pollution control agency, the Puget Sound Air Pollution Control Agency (PSAPCA), to the U.S. Army for the operation of three heat recovery incinerators located at Fort Lewis.

**DATES:** This action is effective on January 19, 1999 without further notice, unless EPA receives adverse comment by December 21, 1998. If adverse comment is received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.