post information on X's Web site. X's Web site contains a hyperlink to the pharmaceutical company's Web site. On the pharmaceutical company's Web site, the statement appears, "X endorses the use of our drug, and suggests that you ask your doctor for a prescription if you have this medical condition." X reviewed the endorsement before it was posted on the pharmaceutical company's Web site and gave permission for the endorsement to appear. The endorsement is advertising. The fair market value of the advertising exceeds 2% of the total payment received from the pharmaceutical company. Therefore, only the portion of the payment, if any, that X can demonstrate exceeds the fair market value of the advertising on the pharmaceutical company's Web site is a qualified sponsorship payment.

Approved: April 12, 2002.

#### Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

## Mark Weinberger,

Assistant Secretary of the Treasury. [FR Doc. 02–9930 Filed 4–24–02; 8:45 am] BILLING CODE 4830–01–P

#### DEPARTMENT OF TRANSPORTATION

# **Coast Guard**

33 CFR Part 117 [CGD13-02-003] RIN 2115-AE47

# Drawbridge Operations Regulations; Lake Washington Ship Canal, WA

**AGENCY:** Coast Guard, DOT. **ACTION:** Notice of temporary deviation from regulations.

SUMMARY: The Commander, Thirteenth Coast Guard District has issued a temporary deviation from the regulations governing the operation of the Montlake Drawbridge across the Lake Washington Ship Canal, mile 5.2, at Seattle, Washington. During the deviation period, vessel operators must give five hours notice when requesting that both leaves of the bascule span be opened during the day from March 15 to May 14, 2002. Single leaf openings will be available as provided by the current operating regulations. This deviation is necessary to facilitate painting the bridge.

**EFFECTIVE DATE:** This deviation is effective from 6 a.m. on March 15 to 6 p.m. on May 14, 2002.

ADDRESSES: Unless otherwise noted, documents referred to in this notice are available for inspection and copying at Commander (oan), Thirteenth Coast Guard District, 915 Second Avenue, Seattle, Washington 98174–1067, room 3510 between 7:45 a.m. and 4:15 p.m.,

Monday through Friday, except federal holidays. The Bridge Section of the Aids to Navigation and Waterways Management Branch maintain the docket for this temporary deviation.

# FOR FURTHER INFORMATION CONTACT: Austin Pratt Chief Bridge Section Ai

Austin Pratt, Chief, Bridge Section, Aids to Navigation and Waterways Management Branch, Telephone (206) 220–7282.

**SUPPLEMENTARY INFORMATION:** The Montlake Bridge across the Lake Washington Ship Canal, mile 5.2, at Seattle, Washington, provides 48 feet of vertical clearance above mean regulated lake level of Lake Washington for the central 100 feet of the bascule span. Navigation on the waterway includes tugs, gravel barges, construction barges, sailboats, motor yachts, and government vessels. The majority of the vessels can safely pass under the drawbridge in its closed position or through a single-leaf opening. Single-leaf openings are not affected by this temporary deviation and will be provided according to the normal operating regulations. A containment system, which encloses a portion of the bridge during sandblasting and painting, impedes prompt double-leaf openings of the draw. The five-hour notice is necessary to enable the contractor to derig and remove equipment and personnel from the draw before opening. This temporary deviation allows the Montlake Bridge to operate only one leaf on signal, per the existing regulations at 33 CFR 117.1051, unless five hours notice is provided for double-leaf openings between the hours of 6 a.m. and 6 p.m. March 15 to May 14, 2002, May 4 excepted. May 4th has been excepted from this temporary deviation to accommodate the Opening Day of Boating Season.

Dated: April 12, 2002.

#### R. W. Wicklund,

Captain, U.S. Coast Guard Commander, Thirteenth Coast Guard District, Acting. [FR Doc. 02–10178 Filed 4–24–02; 8:45 am] BILLING CODE 4910–15–P

# DEPARTMENT OF TRANSPORTATION

# **Coast Guard**

33 CFR Part 117

[CGD07-02-032]

Drawbridge Operation Regulations; Florida East Coast Railroad Bridge, St. Johns River, Jacksonville, Florida

AGENCY: Coast Guard, DOT.

**ACTION:** Notice of temporary deviation from regulations.

SUMMARY: The Commander, Seventh Coast Guard District, has approved a temporary deviation from the regulations governing the operation of the Florida East Coast Railroad Bridge across the St. Johns River, mile 24.9, Jacksonville, Florida. This deviation allows the bridge to remain closed to navigation from 12:01 a.m. on April 22 until 6 p.m. on April 26, 2002, and from 12:01 a.m. on April 29 until 6 p.m. on May 3, 2002, for emergency repairs.

**DATES:** This deviation is effective from 12:01 a.m. on April 22 until 6 p.m. on May 3, 2002.

ADDRESSES: 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 Commander (obr), Seventh Coast Guard District, 909 S.E. 1st Avenue, Miami, FL 33131 between 7:30 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. Barry Dragon, Chief, Operations Section, Seventh Coast Guard District, Bridge Branch at (305) 415–6743.

SUPPLEMENTARY INFORMATION: The Florida East Coast Railroad Bridge across the St. Johns River, Jacksonville, Florida, is a single leaf bascule bridge with a vertical clearance of 9 feet above mean high water (MHW) measured at the fenders in the closed position with a horizontal clearance of 195 feet. The current operating regulation in 33 CFR 117.325(c) requires that the bridge be constantly tended and have a mechanical override capability for the automated operation. A radiotelephone must be maintained at the bridge for the safety of navigation. The draw is normally in the fully open position, displaying flashing green lights to indicate that vessels may pass. When a train approaches, large signs on both the upstream and downstream sides of the bridge flash "Bridge Coming Down," the lights go to flashing red, and siren signals sound. After an eight minute delay, the draw lowers and locks if there are no vessels under the draw. The draw remains down for a period of eight minutes or while the approach track circuit is occupied. After the train has cleared, the draw opens and the lights return to flashing green.

On April 3, 2002, the drawbridge owner requested a deviation from the current operating regulations to allow the owner or operator to close this bridge to vessel traffic for emergency repairs. On April 8, 2002, a conference

call was held between FEC officials and interested users of the waterway to determine the best times to conduct these emergency repairs. This deviation is the result of this coordinated effort.

Dated: April 15, 2002.

## Greg Shapley,

Chief, Bridge Administration, Seventh Coast Guard District.

[FR Doc. 02–10177 Filed 4–24–02; 8:45 am] BILLING CODE 4910–15–P

## **DEPARTMENT OF TRANSPORTATION**

#### **Coast Guard**

33 CFR Part 117 [CGD01-02-038]

RIN 2115-AE47

Drawbridge Operation Regulations: Long Island, New York Inland Waterway From East Rockaway Inlet to Shinnecock Canal, NY

**AGENCY:** Coast Guard, DOT. **ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary final rule governing the operation of the Atlantic Beach Bridge, at mile 0.4, across Reynolds Channel at New York. This rule allows the bridge owner to open only one moveable span for bridge openings, 7 a.m. to 5 p.m., from April 22, 2002 through October 31, 2002. Two span openings will be granted, provided a two-hour advance notice is given, from one-hour before high tide to onehour after predicted high tide. This single span operation is necessary to facilitate bridge painting operations at the bridge.

**DATES:** This temporary final rule is effective from April 22, 2002 through October 31, 2002.

ADDRESSES: Material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of docket (CGD01–02–038) and are available for inspection or copying at the First Coast Guard District, Bridge Branch Office, 408 Atlantic Avenue, Boston, Massachusetts, 02110, 6:30 a.m. to 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. Joseph Schmied, Project Officer, First Coast Guard District, at (212) 668–7165.

#### SUPPLEMENTARY INFORMATION:

## **Regulatory Information**

The Coast Guard has determined that good cause exists under the

Administrative Procedure Act (5 U.S.C. 553) for not publishing a NPRM with comment and for making this regulation effective in less than 30 days after publication in the Federal Register. The Coast Guard believes notice and comment are unnecessary because the mariners that normally use this waterway attended a coordination meeting and agreed to the single span operation of the bridge. Making this rule effective less than thirty days after publication is necessary, since any delay encountered in this regulation's effective date would be unnecessary and contrary to the public interest because the bridge painting must commence April through October when the air temperature is conducive to bridge painting in order to complete this painting project.

## **Background**

The Atlantic Beach Bridge has a vertical clearance of 25 feet at mean high water, and 30 feet at mean low water in the closed position. The existing drawbridge operating regulations are listed at 33 CFR 117.799.

The bridge owner, Nassau County Bridge Authority, requested a temporary regulation to facilitate painting operations at the bridge.

The Coast Guard and the bridge owner held a meeting with the mariners that normally use this waterway to coordinate this bridge painting project and minimize the impacts on the marine transportation system.

The single span operation was determined to be acceptable to the mariners because double span openings will be available from one-hour before to one-hour after the predicted high tide, provided a two-hour advance notice is given.

# **Regulatory Evaluation**

This 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. 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 Transportation (DOT) (44 FR 11040; February 26, 1979). This conclusion is based on the fact that the single span operation was determined to be acceptable by the mariners that normally use this waterway since double span openings will be made available to the mariners between the time period from one-hour before to one-hour after the predicted high tide at the bridge.

#### **Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601–612) we considered whether this rule would have a significant economic impact on a substantial number of small entities. "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 less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities. This conclusion is based on the fact that the single span operation was determined to be acceptable by the mariners since double span openings will be made available to the mariners that normally use this waterway between the time period from one-hour before to one-hour after the predicted high tide at the bridge.

# **Assistance for Small Entities**

Under section 213(a) of the Small **Business Regulatory Enforcement** Fairness Act of 1996 (Pub. L. 104-121), we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process. Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247).

# **Collection of Information**

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

## **Federalism**

We have analyzed this rule under Executive Order 13132 and have determined that this rule does not have implications for federalism under that Order.

# **Unfunded Mandates Reform Act**

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal