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 Aid

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