

necessary. The intended effect of this action is to remove overlapping descriptions of controlled airspace.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this regulation—(1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—[AMENDED]

1. The authority citation for 14 CFR part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR 1959–1963 Comp., p. 389; 14 CFR 11.69.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9D, Airspace Designations and Reporting Points, dated September 4, 1996, and effective September 16, 1996, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the Earth.

* * * * *

AWP CA E5 Sacramento, CA [Revised]

Sacramento VORTAC

(lat. 38°26'37"N, long. 121°33'06"W)

That airspace extending upward from 700 feet above the surface within an 11.3-mile radius of the Sacramento VORTAC and that airspace within a 33-mile radius of the Sacramento VORTAC, bounded on the west by the west edge of V-23, and clockwise along the 33-mile radius to the northeast edge of V-23 and that airspace southwest of Sacramento VORTAC bounded by a line beginning at lat. 38°16'00"N, long. 122°05'04"W; to lat. 38°30'00"N, long. 121°48'04"W; to lat. 38°16'00"N, long. 121°39'04"W; to lat. 38°02'00"N, long.

121°52'04"W, thence via lat. 38°02'00"N, to the west edge of V-195, thence via the west edge of V-195 to lat. 38°16'00"N, thence to the point of beginning. That airspace extending upward from 1,200 feet above the surface bounded by a line beginning at the point of intersection of the east edge of V-195 and the south edge of V-200, thence via the south edge of V-200, the west edge of V-23 and lat. 39°00'00"N, to the west edge of V-165, thence via the west edge of V-165 to the north edge of V-244, thence via the north edge of V-244 to long. 120°04'04"W, thence via long. 120°04'04"W, to lat. 38°07'00"N, thence via lat. 38°07'00"N, to long. 121°37'04"W, thence via long. 121°37'04"W, to lat. 38°02'00"N, thence via lat. 38°02'00"N, to the east edge of V-195, thence via the east edge of V-195 to the point of beginning.

* * * * *

Issued in Los Angeles, California, on April 17, 1997.

Sabra W. Kaulia,

*Acting Manager, Air Traffic Division,
Western-Pacific Region.*

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 7637]

Income Tax; Taxable Years Beginning After December 31, 1953: Consolidated Return Regulations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (TD 7637), which were published in the **Federal Register** on Thursday, August 9, 1979 (44 FR 46838) relating to consolidated returns. The regulations provide the public with guidance needed to comply with the Tax Reform Act of 1969 and affect corporations that file consolidated returns.

EFFECTIVE DATE: August 9, 1979.

FOR FURTHER INFORMATION CONTACT: Edward Cohen, (202) 622-7760, (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 1502 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 7637) contains an error which may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correcting Amendment to Regulations

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

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 * * *

§ 1.1502-5 [Corrected]

Par. 2. In § 1.1502-5 (b)(5), the language “1552 and § 1.1502(d)(2).” is removed and the language “1552 and § 1.1502-33 (d)(2).” is added in its place.

Cynthia E. Grigsby,

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

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DEPARTMENT OF JUSTICE

Office of the Attorney General

28 CFR Part O

[AG Order No. 2078-97]

Merger of the Office of Special Counsel for Immigration Related Unfair Employment Practices Into the Civil Rights Division

AGENCY: Department of Justice.

ACTION: Final rule.

SUMMARY: This order will amend part O of Title 28 of the Code of Federal Regulations to reflect the merger of the Office of Special Counsel for Immigration Related Unfair Employment Practices into the Civil Rights Division. This merger and the related changes included in this order will enhance operational effectiveness and efficiency in the Division.

EFFECTIVE DATE: April 16, 1997.

FOR FURTHER INFORMATION CONTACT: DeDe Greene, Executive Officer, Civil Rights Division, United States Department of Justice, Washington, D.C. 20530, telephone (202) 514-4224.

SUPPLEMENTARY INFORMATION: This order is a matter of internal Department management. It is not required to be, and has not been, published in proposed form for comment under 5 U.S.C. 153(b).

The Department of Justice has determined that this order is not a