

Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. A final evaluation has been prepared for this action and it is contained in the Rules Docket. A copy of it may be obtained from the Rules Docket at the location provided under the caption **ADDRESSES**.

#### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

#### Adoption of the Amendment

■ Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration amends part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

#### PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701.

#### § 39.13 [Amended]

■ 2. Section 39.13 is amended by adding the following new airworthiness directive:

**2004-15-05 BAE Systems (Operations) Limited (Formerly British Aerospace Regional Aircraft):** Amendment 39-13739. Docket 2003-NM-172-AD.

**Applicability:** Model 146 series airplanes with Modification HCM30027A, HCM36019A, or HCM30373A installed; and Model Avro 146-RJ series airplanes with Modification HCM36019A or HCM30373A installed; certificated in any category.

**Compliance:** Required as indicated, unless accomplished previously.

To prevent air from the auxiliary power unit (APU) bay being ingested into the flight deck and passenger cabin resulting in poor air quality and, if the air is contaminated, possible incapacitation of the flightcrew and passengers, accomplish the following:

#### Replacement of Rubber Bellows Inlet Duct

(a) Within 24 months or 4,000 flight cycles after the effective date of this AD, whichever is first: Replace the existing rubber bellows inlet duct and sealing configuration of the APU system, with a new, improved rectangular metallic bellows inlet duct, which incorporates an improved seal and clamp configuration, per the Accomplishment Instructions of BAE Systems (Operations) Limited Modification Service Bulletin SB.49-036-36019E, Revision 4, dated April 30, 2003. Although the service bulletin specifies to submit

certain information to the manufacturer, this AD does not include such a requirement.

#### Alternative Methods of Compliance

(b) In accordance with 14 CFR 39.19, the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA, is authorized to approve alternative methods of compliance for this AD.

#### Incorporation by Reference

(c) The action shall be done in accordance with BAE Systems (Operations) Limited Modification Service Bulletin SB.49-036-36019E, Revision 4, dated April 30, 2003. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from British Aerospace Regional Aircraft American Support, 13850 Mclearen Road, Herndon, Virginia 20171. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call (202) 741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

**Note 1:** The subject of this AD is addressed in British airworthiness directive 007-04-2003.

#### Effective Date

(d) This amendment becomes effective on August 31, 2004.

Issued in Renton, Washington, on July 9, 2004.

**Kevin M. Mullin,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 04-16673 Filed 7-26-04; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 97

[Docket No. 30419; Amdt. No. 3101]

#### Standard Instrument Approach Procedures; Miscellaneous Amendments

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Final rule.

**SUMMARY:** This amendment establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs) for operations at certain airports. These regulatory actions are needed because of the adoption of new or revised criteria, or because of changes occurring in the National Airspace System, such as the commissioning of new navigational facilities, addition of

new obstacles, or changes in air traffic requirements. These changes are designed to provide safe and efficient use of the navigable airspace and to promote safe flight operations under instrument flight rules at the affected airports.

**DATES:** This rule is effective July 27, 2004. The compliance date for each SIAP is specified in the amendatory provisions.

The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register as of July 27, 2004.

**ADDRESSES:** Availability of matters incorporated by reference in the amendment is as follows:

#### For Examination—

1. FAA Rules Docket, FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591;

2. The FAA Regional Office of the region in which the affected airport is located;

3. The Flight Inspection Area Office which originated the SIAP; or

4. The National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

**For Purchase—**Individual SIAP copies may be obtained from:

1. FAA Public Inquiry Center (APA-200), FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591; or

2. The FAA Regional Office of the region in which the affected airport is located.

**By Subscription—**Copies of all SIAPs, mailed once every 2 weeks, are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

#### FOR FURTHER INFORMATION CONTACT:

Donald P. Pate, Flight Procedure Standards Branch (AMCAFS-420), Flight Technologies and Programs Division, Flight Standards Service, Federal Aviation Administration, Mike Monroney Aeronautical Center, 6500 South MacArthur Blvd., Oklahoma City, OK 73169 (Mail Address: P.O. Box 25082, Oklahoma City, OK 73125), telephone: (405) 954-4164.

**SUPPLEMENTARY INFORMATION:** This amendment to part 97 of the Federal Aviation Regulations (14 CFR part 97) establishes, amends, suspends, or revokes Standard Instrument Approach

Procedures (SIAPs). The complete regulatory description of each SIAP is contained in official FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR part 51, and § 97.20 of the Federal Aviation Regulations (FAR). The applicable FAA Forms are identified as FAA Forms 8260-3, 8260-4, and 8260-5. Materials incorporated by reference are available for examination or purchase as stated above.

The large number of SIAPs, their complex nature, and the need for a special format make their verbatim publication in the **Federal Register** expensive and impractical. Further, airmen do not use the regulatory text of the SIAPs, but refer to their graphic depiction on charts printed by publishers of aeronautical materials. Thus, the advantages of incorporation by reference are realized and publication of the complete description of each SIAP contained in FAA form documents is unnecessary. The provisions of this amendment state the affected CFR (and FAR) sections, with the types and effective dates of the SIAPs. This amendment also identifies the airport, its location, the procedure identification and the amendment number.

### The Rule

This amendment to part 97 is effective upon publication of each separate SIAP as contained in the transmittal. Some SIAP amendments may have been previously issued by the FAA in a National Flight Data Center (NFDC) Notice to Airmen (NOTAM) as an emergency action of immediate flight safety relating directly to published aeronautical charts. The circumstances which created the need for some SIAP amendments may require making them effective in less than 30 days. For the remaining SIAPs, an effective date at least 30 days after publication is provided.

Further, the SIAPs contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures (TERPS). In developing these SIAPs, the TERPS criteria were applied to the conditions existing or anticipated at the affected airports. Because of the close and immediate relationship between these SIAPs and safety in air commerce, I find that notice and public procedure before adopting these SIAPs are impracticable and contrary to the public interest and, where applicable, that good cause exists for making some SIAPs effective in less than 30 days.

### Conclusion

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. It, therefore—(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. For the same reason, the FAA certifies that this amendment 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 97

Air Traffic Control, Airports, Incorporation by reference, and Navigation (air).

Issued in Washington, DC on July 16, 2004.

**James J. Ballough,**

*Director, Flight Standards Service.*

### Adoption of the Amendment

■ Accordingly, pursuant to the authority delegated to me, part 97 of the Federal Aviation Regulations (14 CFR part 97) is amended by establishing, amending, suspending, or revoking Standard Instrument Approach Procedures, effective at 0901 UTC on the dates specified, as follows:

### PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES

■ 1. The authority citation for part 97 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40106, 40113, 40114, 40120, 44502, 44514, 44701, 44719, 44721-44722.

■ 2. Part 97 is amended to read as follows:

*Effective September 30, 2004*

Milton, FL, Peter Prince Field, RADAR-1, Orig  
St. Augustine, FL, St. Augustine, VOR RWY 31, Orig  
St. Augustine, FL, St. Augustine, VOR RWY 13, Orig  
St. Augustine, FL, St. Augustine, VOR RWY 13, Amdt 5A, CANCELLED  
St. Augustine, FL, St. Augustine, VOR RWY 31, Orig-A, CANCELLED  
Manhattan, KS, Manhattan Rgnl, RNAV (GPS) RWY 31, Orig, CANCELLED  
Somerset, KY, Somerset-Pulaski County—J.T. Wilson Field, LOC RWY 5, Amdt 1  
Portland, OR, Portland-Hillsboro, ILS OR LOC RWY 12, Amdt 8  
Memphis, TN, General Dewitt Spain, VOR RWY 17, Orig-A

Memphis, TN, General Dewitt Spain, GPS RWY 17, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS RWY 36R, Amdt 1F  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC RWY 36R, Amdt 3C  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC RWY 17R, Amdt 21A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS RWY 35L, Amdt 2C  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC RWY 35L, Amdt 3B  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS Y RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS Z RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC Y RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC Z RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS RWY 17R, Amdt 7B  
Higgins, TX, Higgins-Lipscomb County, VOR/DME-A, Orig  
Higgins, TX, Higgins-Lipscomb County, VOR/DME OR GPS RWY 18, Amdt 3A, CANCELLED

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8408]

RIN 1545-BH32

#### Economic Performance Requirement; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to TD 8408 which was published in the **Federal Register** on Friday, April 10, 1992 (57 FR 12411) relating to the requirement that economic performance occur in order for an amount to be incurred with respect to any item of a taxpayer using an accrual method of accounting.

**DATES:** This correction is effective April 10, 1992.

**FOR FURTHER INFORMATION CONTACT:** Robert M. Casey, (202) 622-4950 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The final regulation (TD 8408) that is the subject of this correction is under