

Order 7400.9 and publication of conforming amendments.

**FOR FURTHER INFORMATION CONTACT:**

Richard Roberts, Federal Aviation Administration, System Support Group, Western Service Area, 1601 Lind Avenue, SW., Renton, WA, 98057; telephone (425) 203-4517.

**SUPPLEMENTARY INFORMATION:**

**History**

On August 29, 2007 the FAA published in the **Federal Register** a notice of proposed rulemaking to modify Class E airspace at Tucson, AZ (72 FR 49677). This action would enhance the safety and management of Instrument Flight Rules (IFR) operations at Tucson International Airport, Tucson, AZ.

Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 6005 of FAA Order 7400.9R signed August 15, 2007, and effective September 15, 2007, which is incorporated by reference in 14 CFR part 71.1. The Class E airspace designations listed in this document will be published subsequently in that Order.

**The Rule**

This action amends Title 14 Code of Federal Regulations (14 CFR) part 71 by modifying Class E airspace at Tucson International Airport, Tucson, AZ. Additional controlled airspace is necessary to encompass hold-in-lieu patterns at the LIPTE Initial Fix/Instrument Approach Fix (IF/IAF) at Tucson International Airport, Tucson, AZ and encompass intermediate segments from the ILEEN Distance Measuring Equipment (DME) fix to COPEY DME fix. The FAA is proposing this action to enhance the safety and management of IFR operations at Tucson International Airport, Tucson, AZ.

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, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it modifies controlled airspace at Tucson International Airport, Tucson, AZ.

**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—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS**

■ 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.

**§ 71.1 [Amended]**

■ 2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9R, Airspace Designations and Reporting Points, signed August 15, 2007, and effective September 15, 2007 is amended as follows:

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

\* \* \* \* \*

**AWP AZ E5 Tucson, AZ 2 spaces [Modified]**

Tucson International Airport, AZ  
(Lat. 32°06'58" N, long. 110°56'28" W)  
Ryan Field, AZ  
(Lat. 32°08'32" N, long. 111°10'28" W)

That airspace extending upward from 700 feet above the surface within an 8.7-mile radius of Tucson International Airport and within that airspace bounded by a line beginning at lat. 32°11'01" N, long. 111°05'33" W; to lat. 32°21'28" N, long. 111°16'33" W; to lat. 32°35'55" N, long. 110°57'47" W; to lat. 32°01'35" N, long. 110°21'18" W; to lat. 31°44'6" N, long. 110°42'30" W; to lat. 31°58'20" N, long. 110°57'51" W; to intercept the 8.7-mile radius southwest

of the Tucson International Airport; thence clockwise via the 8.7-mile radius to the point of beginning; and that airspace within a 4.3-mile radius of Ryan Field and within 3.5 mile each side of the Ryan Field localizer course extending from the 4.3-mile radius to 7 miles west of the outer marker. That airspace extending upward from 1,200 feet above the surface bounded by a line beginning at lat. 32°33'00" N, long. 111°45'02" W; to lat. 32°33'00" N, long. 110°52'02" W; thence north via long. 110°52'00" W; to the south boundary of V-94, thence southeast via the south boundary of V-94; to long. 110°00'02" W, thence south to lat. 31°39'00" N; long. 110°00'02" W; to lat. 31°39'00" N, long. 111°00'02" W; to lat. 32°00'00" N, long. 111°45'02" W, to the point of origin.

\* \* \* \* \*

Issued in Seattle, Washington, on February 28, 2008.

**Kevin Nolan,**

*Acting Manager, System Support Group, Western Service Center.*

[FR Doc. 08-996 Filed 3-11-08; 8:45 am]

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**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Food and Drug Administration**

**21 CFR Part 111**

[Docket No. FDA-2008-N-0152] (formerly Docket No. 1996N-0417)

**RIN 0910-AB88**

**Current Good Manufacturing Practice in Manufacturing, Packaging, Labeling, or Holding Operations for Dietary Supplements; Technical Amendment**

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule; technical amendment.

**SUMMARY:** The Food and Drug Administration (FDA) is correcting a final rule that appeared in the **Federal Register** of June 25, 2007 (72 FR 34752). The final rule established current good manufacturing practice (CGMP) requirements in manufacturing, packaging, labeling, or holding operations for dietary supplements. The final rule was published with an inadvertent error in the codified section. This document corrects that error. This action is being taken to improve the accuracy of the agency's regulations.

**DATES:** This rule is effective March 12, 2008.

**FOR FURTHER INFORMATION CONTACT:** Vasilios H. Frankos, Center for Food

Safety and Applied Nutrition (HFS-810), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740, 301-436-1696.

**SUPPLEMENTARY INFORMATION:** In the **Federal Register** of June 25, 2007 (72 FR 34752), FDA established CGMP requirements in manufacturing, packaging, labeling, or holding operations for dietary supplements. The preamble of that final rule discusses the requirements of § 111.27(b) (21 CFR 111.27(b)) for a person subject to the rule to calibrate instruments and controls used in manufacturing or testing a component or dietary supplement both before and after first use (72 FR 34752 at 34824).

The provisions regarding calibration of such instruments and controls, both before and after first use, also appeared in both the preamble and codified sections of the proposed rule (proposed 21 CFR 111.25(b)) (68 FR 12157 at 12191 and 12255, March 13, 2003). Due to an inadvertent error, the codified section of the final rule omitted the word “and” between § 111.27(b)(1) and (b)(2) (72 FR 34752 at 34947). Consequently, it is less clear that calibration must be carried out both before and after first use, as intended. This document corrects that error, by inserting the word “and” at the end of § 111.27(b)(1) so that § 111.27(b)(1) and (b)(2) are read together as one requirement.

**List of Subjects in 21 CFR Part 111**

Dietary foods, Drugs, Foods, Packaging and containers.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs, 21 CFR part 111 is amended as follows:

**PART 111—CURRENT GOOD MANUFACTURING PRACTICE IN MANUFACTURING, PACKAGING, LABELING, OR HOLDING OPERATIONS FOR DIETARY SUPPLEMENTS**

■ 1. The authority citation for 21 CFR part 111 continues to read as follows:  
**Authority:** 21 U.S.C. 321, 342, 343, 371, 374, 381, 393; 42 U.S.C. 264.

■ 2. Revise § 111.27(b)(1) to read as follows:

**§ 111.27 What requirements apply to the equipment and utensils that you use?**

\* \* \* \* \*  
 (b)(1) Before first use; and  
 \* \* \* \* \*

Dated: March 5, 2008.  
**Jeffrey Shuren,**  
*Assistant Commissioner for Policy.*  
 [FR Doc. E8-4870 Filed 3-11-08; 8:45 am]  
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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9386]

RIN 1545-BE80

**Abandonment of Stock or Other Securities**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations concerning the availability and character of a loss deduction under section 165 of the Internal Revenue Code (Code) for losses sustained from abandoned stock or other securities. The final regulations clarify the tax treatment of losses from abandoned securities, and affect any taxpayer claiming a deduction for a loss from abandoned securities after the date these regulations are published in the **Federal Register**.

**DATES:** *Effective Date:* These final regulations are effective on March 12, 2008.

*Applicability Date:* For dates of applicability, see § 1.165-5(i)(2).

**FOR FURTHER INFORMATION CONTACT:** Sean M. Dwyer at (202) 622-5020 or Peter C. Meisel at (202) 622-7750 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to 26 CFR part 1. On July 30, 2007, the IRS published a notice of proposed rulemaking (REG-101001-05) in the **Federal Register** (72 FR 41468). The notice of proposed rulemaking clarified the treatment of abandoned stock or other securities under section 165 of the Code, specifically providing that a loss from an abandoned security is governed by section 165(g), and that the loss is only allowed if all rights in the security are permanently surrendered and relinquished for no consideration. The IRS received no comments in response to the notice of proposed rulemaking. No public hearing was requested or held.

The proposed regulations are adopted as final regulations by this Treasury decision.

**Special Analyses**

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. Because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking that preceded this final regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Drafting Information**

The principal authors of these final regulations are Sean M. Dwyer, Office of the Associate Chief Counsel (Income Tax & Accounting), and Peter C. Meisel, Office of the Associate Chief Counsel (Corporate). However, other personnel from the IRS and Treasury Department participated in their development.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Adoption of Amendments to the Regulations**

■ Accordingly, 26 CFR part 1 is amended as follows:

**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 \* \* \*

■ **Par. 2.** Section 1.165-5 is amended by:

■ 1. Redesignating paragraph (i) as paragraph (j).

■ 2. Adding a new paragraph (i).

The addition reads as follows:

**§ 1.165-5 Worthless securities.**

\* \* \* \* \*

(i) *Abandonment of securities*—(1) *In general.* For purposes of section 165 and this section, a security that becomes wholly worthless includes a security described in paragraph (a) of this section that is abandoned and otherwise satisfies the requirements for a deductible loss under section 165. If the abandoned security is a capital asset and is not described in section 165(g)(3) and paragraph (d) of this section (concerning worthless securities of