

FDC date	State	City	Airport	FDC No.	Subject
5/31/08	NV	LAS VEGAS	NORTH LAS VEGAS	8/9076	ILS OR LOC RWY 12L, ORIG-A. THIS NOTAM PUBLISHED IN TL08-15 IS HEREBY RE-SCINDED IN ITS ENTIRETY.
5/31/08	NY	ALBANY	ALBANY INTL	8/9709	ILS OR LOC RWY 19, AMDT 22. THIS NOTAM PUBLISHED IN TL08-15 IS HEREBY RE-SCINDED IN ITS ENTIRETY.

[FR Doc. E8-15564 Filed 7-11-08; 8:45 am]
BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 97

[Docket No. 30616; Amdt. No 3276]

Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This Rule establishes, amends, suspends, or revokes STANDARD Instrument Approach Procedures (SIAPs) and associated Takeoff Minimums and Obstacle Departure Procedures 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, adding new obstacles, or changing 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 14, 2008. The compliance date for each SIAP, associated Takeoff Minimums, and ODP 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 14, 2008.

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 National Flight Procedures Office, 6500 South MacArthur Blvd., Oklahoma City, OK 73169 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.

*Availability—*All SIAPs and Takeoff Minimums and ODPs are available online free of charge. Visit nfdc.faa.gov to register.

Additionally, individual SIAP and Takeoff Minimums and ODP 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.

FOR FURTHER INFORMATION CONTACT: Harry J. Hodges, Flight Procedure Standards Branch (AFS-420), Flight Technologies and Programs Divisions, 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 rule amends Title 14 of the Code of Federal Regulations, Part 97 (14 CFR part 97), by establishing, amending, suspending, or revoking SIAPs, Takeoff Minimums and/or ODPS. The complete regulators description of each SIAP and its associated Takeoff Minimums or ODP for an identified airport is listed on FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR part 51, and 14 CFR part 97.20. The applicable FAA forms are FAA forms 8260-3, 8260-4, 8260-5, 8260-15A, and 8260-15B when required by an entry on 8260-15A.

The large number of SIAPs, Takeoff Minimums and ODPs, in addition to

their complex nature and the need for a special format make publication in the **Federal Register** expensive and impractical. Furthermore, airmen do not use the regulatory text of the SIAPs, Takeoff Minimums or ODPS, but instead refer to their depiction on charts printed by publishers of aeronautical materials. This, the advantages of incorporation by reference are realized and publication of the complete description of each SIAP, Takeoff Minimums and ODP listed on FAA forms is unnecessary. This amendment provides the affected CFR sections and specifies the types of SIAPs and the effective dates of the Associated Takeoff Minimums and ODPS. This amendment also identifies the airport and its location, the procedure, and the amendment number.

The Rule

This amendment to 14 CFR part 97 is effective upon publication of each separate SIAP, Takeoff Minimums and ODP as contained in the transmittal. Some SIAP and Takeoff Minimums and textual ODP amendments may have been issued previously by the FAA in a Flight Data Center (FDC) 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 and Takeoff Minimums and ODP amendments may require making them effective in less than 30 days. For the remaining SIAPs and Takeoff Minimums and ODPS, an effective date at least 30 days after publication is provided.

Further, the SIAPs and Takeoff Minimums and ODPS contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures (TERPS). In developing these SIAPs and Takeoff Minimums and ODPS, 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, Takeoff Minimums and ODPS, and safety in air commerce, I find that notice and public procedures before adopting these SIAPs, Takeoff

Minimums and ODPs 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 June 27, 2008.

James J. Ballough,

Director, Flight Standards Service.

Adoption of the Amendment

■ Accordingly, pursuant to the authority delegated to me, Under Title 14, Code of Federal Regulations, Part 97 (14 CFR part 97) is amended by establishing, amending, suspending, or revoking Standard Instrument Approach Procedures and/or Takeoff Minimums and/or Obstacle Departure Procedures effective at 0902 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 31 JUL 2008

Monticello, AR, Monticello Muni/Ellis Field, GPS RWY 3, Orig-A, CANCELLED
 Monticello, AR, Monticello Muni/Ellis Field, RNAV (GPS) RWY 3, Orig
 Monticello, AR, Monticello Muni/Ellis Field, RNAV (GPS) RWY 21, Orig

Monticello, AR, Monticello Muni/Ellis Field, Takeoff Minimums and Obstacle DP, Orig
 Monticello, AR, Monticello Muni/Ellis Field, VOR–A, Amdt 6
 Greeley, CO, Greeley-Weld County, GPS RWY 27, Orig, CANCELLED
 Greeley, CO, Greeley-Weld County, ILS OR LOC RWY 34, Amdt 2
 Greeley, CO, Greeley-Weld County, RNAV (GPS) RWY 16, Orig
 Greeley, CO, Greeley-Weld County, RNAV (GPS) RWY 27, Orig
 Greeley, CO, Greeley-Weld County, RNAV (GPS) RWY 34, Orig
 Greeley, CO, Greeley-Weld County, Takeoff Minimums and Obstacle DP, Amdt 3
 Greeley, CO, Greeley-Weld County, VOR OR TACAN–A, Amdt 8
 Chicago, IL, Chicago Midway Intl, RNAV (GPS) RWY 4R, Amdt 2
 Indianapolis, IN, Indianapolis Intl, RNAV (GPS) Y RWY 5L, Amdt 2
 Indianapolis, IN, Indianapolis Intl, RNAV (GPS) Y RWY 5R, Amdt 2
 Indianapolis, IN, Indianapolis Intl, RNAV (GPS) Y RWY 14, Amdt 2
 Indianapolis, IN, Indianapolis Intl, RNAV (GPS) Y RWY 23L, Amdt 2
 Indianapolis, IN, Indianapolis Intl, RNAV (GPS) Y RWY 23R, Amdt 2
 Indianapolis, IN, Indianapolis Intl, RNAV (GPS) Y RWY 32, Amdt 2
 Indianapolis, IN, Indianapolis Intl, RNAV (RNP) Z RWY 5L, Orig
 Indianapolis, IN, Indianapolis Intl, RNAV (RNP) Z RWY 5R, Orig
 Indianapolis, IN, Indianapolis Intl, RNAV (RNP) Z RWY 14, Orig
 Indianapolis, IN, Indianapolis Intl, RNAV (RNP) Z RWY 23L, Orig
 Indianapolis, IN, Indianapolis Intl, RNAV (RNP) Z RWY 23R, Orig
 Indianapolis, IN, Indianapolis Intl, RNAV (RNP) Z RWY 32, Orig
 Terre Haute, IN, Terre Haute International-Hulman Field, LOC BC RWY 23, Amdt 19
 Terre Haute, IN, Terre Haute International-Hulman Field, Takeoff Minimums and Obstacle DP, Orig
 London, KY, London-Corbin Arpt-Magee Fld, RNAV (GPS) RWY 24, Amdt 1
 Beaver Island, MI, Beaver Island, NDB RWY 27, Amdt 1
 Beaver Island, MI, Beaver Island, RNAV (GPS) RWY 27, Orig
 Owosso, MI, Owosso Community, Takeoff Minimums and Obstacle DP, Amdt 4
 International Falls, MN, Falls Intl, COPTER ILS or LOC RWY 31, Amdt 1
 International Falls, MN, Falls Intl, ILS or LOC RWY 31, Amdt 9
 Mc Comb, MS, Mc Comb/Pike County/John E. Lewis Field, NDB OR GPS RWY 15, Amdt 4A, CANCELLED
 Mc Comb, MS, Mc Comb/Pike County/John E. Lewis Field, RNAV (GPS) RWY 15, Orig
 Mc Comb, MS, Mc Comb/Pike County/John E. Lewis Field, RNAV (GPS) RWY 33, Orig
 Mc Comb, MS, Mc Comb/Pike County/John E. Lewis Field, Takeoff Minimums and Obstacle DP, Orig
 Mc Comb, MS, Mc Comb/Pike County/John E. Lewis Field, VOR/DME–A, Amdt 8
 Mc Comb, MS, Mc Comb/Pike County/John E. Lewis Field, VOR/DME RNAV OR GPS RWY 33, Amdt 6A, CANCELLED
 Wadesboro, NC, Anson County, RNAV (GPS) RWY 34, Amdt 1
 Keene, NH, Dillant-Hopkins, GPS RWY 2, Orig-A, CANCELLED
 Keene, NH, Dillant-Hopkins, RNAV (GPS) RWY 2, Orig
 Newark, NJ, Newark Liberty Intl, Takeoff Minimums and Obstacle DP, Amdt 4
 Angel Fire, NM, Angel Fire, Takeoff Minimums and Obstacle DP, Amdt 1
 Millbrook, NY, Sky Acres, RNAV (GPS) RWY 35, Amdt 1
 Penn Yan, NY, Penn Yan, RNAV (GPS) RWY 1, Amdt 3
 Muskogee, OK, Davis Field, RNAV (GPS) RWY 4, Amdt 1
 Muskogee, OK, Davis Field, RNAV (GPS) RWY 13, Orig
 Muskogee, OK, Davis Field, RNAV (GPS) RWY 22, Orig
 Muskogee, OK, Davis Field, RNAV (GPS) RWY 31, Amdt 1
 Muskogee, OK, Davis Field, Takeoff Minimums and Obstacle DP, Orig
 Ontario, OR, Ontario Muni, NDB RWY 32, Amdt 5
 Ontario, OR, Ontario Muni, RNAV (GPS) RWY 14, Orig
 Ontario, OR, Ontario Muni, RNAV (GPS) RWY 32, Orig
 Lancaster, PA, Lancaster, RNAV (GPS) RWY 26, Amdt 1
 Lancaster, PA, Lancaster, VOR/DME RWY 26, Amdt 10
 Philadelphia, PA, Philadelphia Intl, Takeoff Minimums and Obstacle DP, Amdt 8
 Pittsburgh, PA, Pittsburgh International, RNAV (GPS) RWY 28R, Amdt 4
 Pottstown, PA, Pottstown Muni, RNAV (GPS) RWY 26, Orig
 Pottstown, PA, Pottstown Muni, VOR–B, Amdt 5
 Georgetown, SC, Georgetown County, RNAV (GPS) RWY 23, Orig
 Winchester, TN, Winchester Muni, NDB RWY 18, Amdt 6
 Winchester, TN, Winchester Muni, RNAV (GPS) RWY 36, Orig
 Winchester, TN, Winchester Muni, RNAV (GPS) Y RWY 18, Orig
 Winchester, TN, Winchester Muni, RNAV (GPS) Z RWY 18, Orig

Brownsville, TX, Brownsville South Padre Island Intl, ILS OR LOC RWY 13R, Amdt 1

Dallas, TX, Dallas Love Field, ILS OR LOC RWY 31L, Amdt 21

Dallas, TX, Dallas Love Field, RNAV (GPS) RWY 31L, Amdt 1

Port Isabel, TX, Port Isabel-Cameron County, RNAV (GPS) RWY 13, Amdt 1

Port Isabel, TX, Port Isabel-Cameron County, Takeoff Minimums and Obstacle DP, Amdt 2

Moses Lake, WA, Grant County Intl, MLS RWY 32R, Orig-B, CANCELLED

Juneau, WI, Dodge County, RNAV (GPS) RWY 2, Amdt 1

Juneau, WI, Dodge County, RNAV (GPS) RWY 20, Amdt 1

Beckley, WV, Raleigh County Memorial, RNAV (GPS) RWY 1, Orig

Beckley, WV, Raleigh County Memorial, VOR/DME OR GPS RWY 1, Amdt 3A, CANCELLED

Effective 28 AUG 2008

Grand Forks, ND, Grand Forks Intl, RNAV (GPS) RWY 26, Amdt 1A

Ithaca, NY, Ithaca Tompkins Regional, Takeoff Minimums and Obstacle DP, Amdt 4

Waynesburg, PA, Greene County, Takeoff Minimums and Obstacle DP, Orig

Effective 25 SEP 2008

Fort Pierce, FL, St. Lucie County Intl, GPS RWY 9, Orig-B, CANCELLED

Fort Pierce, FL, St. Lucie County Intl, ILS OR LOC RWY 9, Amdt 2

Fort Pierce, FL, St. Lucie County Intl, NDB RWY 27, Amdt 1

Fort Pierce, FL, St. Lucie County Intl, RNAV (GPS) RWY 9, Orig

Fort Pierce, FL, St. Lucie County Intl, RNAV (GPS) RWY 14, Orig

Fort Pierce, FL, St. Lucie County Intl, RNAV (GPS) RWY 27, Orig

Fort Pierce, FL, St. Lucie County Intl, VOR/DME RWY 14, Amdt 8

Pahokee, FL, Palm Beach County Glades, RNAV (GPS) RWY 17, Orig

Pahokee, FL, Palm Beach County Glades, RNAV (GPS) RWY 35, Orig

St Petersburg, FL, Albert Whitted, RNAV (GPS) RWY 7, Amdt 1

St Petersburg, FL, Albert Whitted, RNAV (GPS) RWY 18, Orig-A

St Petersburg, FL, Albert Whitted, RNAV (GPS) RWY 36, Amdt 1

Thomasville, GA, Thomasville Regional, RNAV (GPS) RWY 22, Orig

Bloomington/Normal, IL, Central IL Rgnl Arpt at Bloomington-Normal, VOR RWY 11, Amdt 13, CANCELLED

[FR Doc. E8-15603 Filed 7-11-08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9415]

RIN 1545-BB84

REMIC Residual Interests—Accounting for REMIC Net Income (Including Any Excess Inclusions) (Foreign Holders)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to income that is associated with a residual interest in a Real Estate Mortgage Investment Conduit (REMIC) and that is allocated through certain entities to foreign persons who have invested in those entities. The foreign persons covered by these regulations include partners in domestic partnerships, shareholders of real estate investment trusts, shareholders of regulated investment companies, participants in common trust funds, and patrons of subchapter T cooperatives. These regulations are necessary to prevent inappropriate avoidance of current income tax liability by foreign persons to whom income from REMIC residual interests is allocated.

DATES: *Effective Date:* These regulations are effective on July 14, 2008.

Dates of Applicability: For dates of applicability, see §§ 1.860A-1(b)(5), 1.863-1(f) and 1.1441-2(f).

FOR FURTHER INFORMATION CONTACT: Arturo Estrada, (202) 622-3900 (not a toll-free number).

Background

This document contains amendments to 26 CFR part 1 under sections 860A, 860G(b), 863, 1441, and 1442 of the Internal Revenue Code (Code). On August 1, 2006, temporary regulations (TD 9272) were published in the **Federal Register** (71 FR 43363). A notice of proposed rulemaking (REG-159929-02) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (71 FR 43398). The preamble to the temporary regulations contains an explanation of these provisions. No comments were received from the public in response to the notice of proposed rule making. Accordingly, this Treasury Decision adopts the proposed regulations without any substantive changes. No public hearing was requested or held.

Dates of Applicability

The regulations regarding the timing of REMIC income inclusions apply to REMIC net income of a foreign person with respect to REMIC residual interests with respect to which the first REMIC net income allocation to the foreign person under section 860C occurs on or after August 1, 2006. The regulations regarding the source of excess inclusions are applicable for taxable years ending after August 1, 2006.

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 has also been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation.

Pursuant to section 605(b) of the Regulatory Flexibility Act, 5 U.S.C. 605(b), it has also been determined that the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply to these regulations because these regulations do not have a significant economic impact on a substantial number of small entities. According to the Small Business Administration definition of a “small business,” 13 CFR 121.201, a REMIC is classified as an “Other Financial Vehicle,” NAICS code 525990, and is considered a small entity if it accumulates less than 6.5 million dollars in annual receipts. It has been determined that REMICs affected by these regulations generally will have greater than 6.5 million dollars in annual receipts and therefore will not generally be classified as small business entities. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding this 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 author of these regulations is Dale Collinson, formerly with the Office of the Associate Chief Counsel (Financial Institutions and Products). 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: