

Fort Worth, TX, Fort Worth Meacham Intl, RNAV (GPS) RWY 34, Orig

Houston, TX, Houston Executive, RNAV (GPS) RWY 36, Amdt 1

Wink, TX, Winkler County, RNAV (GPS) RWY 13, Orig

Wink, TX, Winkler County, RNAV (GPS) RWY 31, Orig

Wink, TX, Winkler County, Takeoff Minimums and Obstacle DP, Orig

Wink, TX, Winkler County, VOR RWY 13, Amdt 10

Blacksburg, VA, Virginia Tech/Montgomery Executive, NDB-A, Amdt 4

Blacksburg, VA, Virginia Tech/Montgomery Executive, RNAV (GPS) RWY 12, Amdt 1

Blacksburg, VA, Virginia Tech/Montgomery Executive, RNAV (GPS) RWY 30, Orig

Ephrata, WA, Ephrata Muni, RNAV (GPS) RWY 3, Orig

Ephrata, WA, Ephrata Muni, RNAV (GPS) RWY 21, Orig

Ephrata, WA, Ephrata Muni, Takeoff Minimums and Obstacle DP, Amdt 3

Ephrata, WA, Ephrata Muni, VOR RWY 21, Amdt 19

Ephrata, WA, Ephrata Muni, VOR/DME RWY 3, Amdt 4

Snohomish, WA, Harvey Field, RNAV (GPS)-A, Orig

Snohomish, WA, Harvey Field, Takeoff Minimums and Obstacle DP, Orig

Middleton, WI, Middleton Muni-Morey Field, LOC/DME RWY 10, Amdt 1

Middleton, WI, Middleton Muni-Morey Field, RNAV (GPS) RWY 10, Amdt 1

Middleton, WI, Middleton Muni-Morey Field, RNAV (GPS) RWY 28, Amdt 2

Monroe, WI, Monroe Muni, RNAV (GPS) RWY 12, Orig

Monroe, WI, Monroe Muni, RNAV (GPS) RWY 30, Orig

Monroe, WI, Monroe Muni, VOR/DME RWY 30, Amdt 8

Monroe, WI, Monroe Muni, VOR/DME RNAV OR GPS RWY 12, Amdt 4A, CANCELLED

Waukesha, WI, Waukesha County, NDB OR GPS RWY 28, Amdt 3B, CANCELLED

Waukesha, WI, Waukesha County, RNAV (GPS) RWY 10, Orig

Waukesha, WI, Waukesha County, RNAV (GPS) RWY 28, Orig

Waukesha, WI, Waukesha County, Takeoff Minimums and Obstacle DP, Amdt 6

Waukesha, WI, Waukesha County, VOR-A, Amdt 16

Martinsburg, WV, Eastern WV Regional/Shepherd, ILS OR LOC RWY 26, Amdt 7

On March 11, 2009 (74 FR 10471) and March 17, 2009 (74 FR 11468) the FAA published several amendments in Docket No. 30654, Amdt No. 3310 and Docket No. 30657, Amdt No. 3313 to Part 97 of the Federal Aviation Regulations under sections 97.23 and 97.29. The following entries are hereby rescinded in their entirety:

Parkersburg, WV, Mid-Ohio Valley Regional, RNAV (GPS) RWY 3, Amdt 1

Parkersburg, WV, Mid-Ohio Valley Regional, RNAV (GPS) RWY 21, Amdt 1

Parkersburg, WV, Mid-Ohio Valley Regional, RNAV (GPS) Y RWY 3, Orig, CANCELLED

Parkersburg, WV, Mid-Ohio Valley Regional, RNAV (GPS) Y RWY 21, Orig, CANCELLED

Parkersburg, WV, Mid-Ohio Valley Regional, Takeoff Minimums and Obstacle DP, Amdt 2

Parkersburg, WV, Mid-Ohio Valley Regional, VOR RWY 21, Amdt 17

[FR Doc. E9-7067 Filed 3-30-09; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 814

[Docket No. FDA-2009-N-0141]

#### Medical Devices; Technical Amendment

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

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

**SUMMARY:** The Food and Drug Administration (FDA) is amending a medical device regulation to correct a statutory reference to reflect the current citation and to ensure accuracy and clarity in the agency's regulations.

**DATES:** This rule is effective March 31, 2009.

**SUPPLEMENTARY INFORMATION:** FDA is amending its regulation at 21 CFR 814.20 to correct a statutory reference to reflect the current citation. FDA is revising § 814.20(f) by replacing section "706" with section "721." Publication of this document constitutes final action on the change under the Administrative Procedure Act (5 U.S.C. 553). This technical amendment merely updates and corrects a statutory reference in the Code of Federal Regulations (CFR) that is no longer current. FDA therefore, for good cause, has determined that notice and public comment are unnecessary, under 5 U.S.C. 553(b)(3)(B). Further, this rule places no burden on affected parties for which such parties would need a reasonable time to prepare for the effective date of the rule. Accordingly, FDA, for good cause, has determined this technical amendment to be exempt under 5 U.S.C. 553(d)(3) from the 30 day effective date from publication.

The agency has determined under 21 CFR 25.30(i) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required. In addition, FDA has determined that this final rule contains no collections of information. Therefore,

clearance by the Office Management and Budget under the Paperwork Reduction Act of 1995 is not required.

For the effective date of this final rule, see the **DATES** section of this document.

#### List of Subjects in 21 CFR Part 814

Administrative practice and procedure, Confidential business information, Medical devices, Medical research, Reporting and recordkeeping requirements.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act, and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 814 is amended as follows:

#### PART 814—PREMARKET APPROVAL OF MEDICAL DEVICES

■ 1. The authority citation for 21 CFR part 814 continues to read as follows:

**Authority:** 21 U.S.C. 351, 352, 353, 360, 360c-360j, 371, 372, 373, 374, 375, 379, 379e, 381.

■ 2. In § 814.20, paragraph (f) is revised to read as follows:

#### § 814.20 Application.

\* \* \* \* \*

(f) If a color additive subject to section 721 of the act is used in or on the device and has not previously been listed for such use, then, in lieu of submitting a color additive petition under part 71, at the option of the applicant, the information required to be submitted under part 71 may be submitted as part of the PMA. When submitted as part of the PMA, the information shall be submitted in three copies each bound in one or more numbered volumes of reasonable size. A PMA for a device that contains a color additive that is subject to section 721 of the act will not be approved until the color additive is listed for use in or on the device.

\* \* \* \* \*

Dated: March 24, 2009.

**Jeffrey Shuren,**

*Associate Commissioner for Policy and Planning.*

[FR Doc. E9-7073 Filed 3-30-09; 8:45 am]

BILLING CODE 4160-01-S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### Income Taxes; Foreign Management and Foreign Economic Processes Requirements of a Foreign Sales Corporation

*CFR Correction*

In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.908 to 1.1000), revised as of April 1, 2008, in § 1.924(c)-1, make the following corrections:

1. On pages 62 and 63, remove paragraphs (d) introductory text, (d)(1) through (7), and (2) following (d)(7);
2. Reinstate paragraphs (d)(1) and (2) to read as set forth below; and
3. On page 64, in the last sentence of paragraph (d)(6), insert the word “in” before the words “§ 1.415(c)-2(b) and (c)”.

**§ 1.924(c)-1 Requirement that a FSC be managed outside the United States.**

\* \* \* \* \*

(d) *Disbursement of dividends, legal and accounting fees, and salaries of officers and directors out of the principal bank account of the FSC—(1) In general.* All dividends, legal fees, accounting fees, salaries of officers of the FSC, and salaries or fees paid to members of the board of directors of the FSC that are disbursed during the taxable year must be disbursed out of bank account(s) of the FSC maintained outside the United States. Such an account is treated as the principal bank account of the FSC for purposes of section 924(c). Dividends, however, may be netted against amounts owed to the FSC (e.g., commissions) by a related supplier through book entries. If the FSC regularly disburses its legal or accounting fees, salaries of officers, and salaries or fees of directors out of its principal bank account, the occasional, inadvertent payment by mistake of fact or law of such amounts out of another bank account will not be considered a disbursement by the FSC if, upon determination that such payment was made from another account, reimbursement to such other account is made from the principal bank account of the FSC within a reasonable period from the date of the determination. Disbursement out of the principal bank account of the FSC may be made by transferring funds from the principal bank account to a U.S. account of the FSC provided that (i) the payment of the dividends, salaries or fees to the recipients is made within 12 months of the transfer, (ii) the purpose of the expenditures is designated and, (iii) the payment of the dividends, salaries or fees is actually made out of the same U.S. account that received the disbursement from the principal bank account.

(2) *Reimbursement.* Legal or accounting fees, salaries of officers, and

salaries or fees of directors that are paid by a related person wholly or partially on behalf of a FSC must be reimbursed by the FSC. The amounts paid by the related person are not considered disbursed by the FSC until the related person is reimbursed by the FSC. The related person must be reimbursed no later than the last date prescribed for filing the FSC's tax return (including extensions) for the taxable year to which the reimbursement relates. Any reimbursement for amounts paid on behalf of the FSC must be disbursed out of the FSC's principal bank account (and not netted against any obligation owed by the related person to the FSC), as set forth in paragraph (c) of this section. To determine the amounts paid on behalf of the FSC, the FSC may rely upon a written statement or invoice furnished to it by the related person which shows the following:

(i) The actual fees charged for performing the legal or accounting services for the FSC or, if such fees cannot be ascertained by the related person, a good faith estimate thereof, and the actual salaries or fees paid for services as officers and directors of the FSC, and

(ii) The person who performed or provided the services.

\* \* \* \* \*

[FR Doc. E9-7205 Filed 3-30-09; 8:45 am]

BILLING CODE 1505-01-D

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1****Income Taxes; Transfers of Property by U.S. Persons to Foreign Corporations***CFR Correction*

In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.301 to 1.400), revised as of April 1, 2008, on page 306, in § 1.367(a)-6T, in paragraph (e)(5)(ii)(B), reinstate the remainder of the first sentence, following the word “some”, to read as follows: “. . . portion of which was recaptured on the disposition, of the recaptured portions of those overall foreign losses after multiplication by the following fraction:”.

[FR Doc. E9-7203 Filed 3-30-09; 8:45 am]

BILLING CODE 1505-01-D

**DEPARTMENT OF THE TREASURY****Alcohol and Tobacco Tax and Trade Bureau****27 CFR Parts 40, 41, 44, 46, and 71**

[Docket No. TTB-2009-0001; T.D. TTB-75; Re: Notice No. 93]

RIN 1513-AB70

**Increase in Tax Rates on Tobacco Products and Cigarette Papers and Tubes; Floor Stocks Tax on Certain Tobacco Products, Cigarette Papers, and Cigarette Tubes; and Changes to Basis for Denial, Suspension, or Revocation of Permits (2009R-118P)**

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Temporary Rule.

**SUMMARY:** The Alcohol and Tobacco Tax and Trade Bureau is amending its regulations to implement certain provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (the Act). This final rule amends existing regulations to reflect increases in the Federal excise tax rates on tobacco products and cigarette papers and tubes, revises existing floor stocks tax regulations to reflect the scope of the floor stocks tax provisions of the Act, and revises existing regulations to include the new statutory criteria for denial, suspension, or revocation of tobacco permits. We also are soliciting comments from all interested parties on these amendments through a notice of proposed rulemaking published elsewhere in this issue of the **Federal Register**.

**DATES:** *Effective date:* March 31, 2009.

*Applicability dates:* The amendments in 27 CFR 40.21, 40.23, 40.25, 40.25a, 40.351, 40.352, 41.30 through 41.35, 46.75, and 46.191 through 46.274, are applicable April 1, 2009. The amendments in 27 CFR 40.74, 40.332, 41.198, 44.92, 44.162, 71.46, and 71.46b were applicable on February 4, 2009.

**FOR FURTHER INFORMATION CONTACT:** For questions concerning floor stocks tax, contact the National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau (*FloorStocksTax@ttb.gov*, 513-684-3334 or 1-877-TTB-FAQS (1-877-882-3277)); for other questions concerning this document, contact Amy Greenberg, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau (202-927-8210).

**SUPPLEMENTARY INFORMATION:**