

De Queen, AR, J Lynn Helms Sevier County, NDB RWY 8, Amdt 5A, CANCELLED

Heber Springs, AR, Heber Springs Muni, Takeoff Minimums and Obstacle DP, Orig

Searcy, AR, Searcy Muni, Takeoff Minimums and Obstacle DP, Orig

Telluride, CO, Telluride Rgnl, GPS RWY 9, Amdt 1A, CANCELLED

Telluride, CO, Telluride Rgnl, RNAV (GPS) RWY 9, Orig

Bridgeport, CT, Igor I. Sikorsky Memorial, Takeoff Minimums and Obstacle DP, Amdt 5

Atlanta, GA, Hartsfield-Jackson Atlanta Intl, Takeoff Minimums and Obstacle, DP, Amdt 4

Corning, IA, Corning Muni, NDB RWY 18, Amdt 2, CANCELLED

Indianapolis, IN, Eagle Creek Airpark, Takeoff Minimums and Obstacle DP, Amdt 2

Indianapolis, IN, Greenwood Muni, Takeoff Minimums and Obstacle DP, Amdt 3

Indianapolis, IN, Indianapolis Executive, Takeoff Minimums and Obstacle DP, Amdt 1

Shelbyville, IN, Shelbyville Muni, Takeoff Minimums and Obstacle DP, Amdt 5

Leesville, LA, Leesville, NDB RWY 36, Amdt 2, Orig

Leesville, LA, Leesville, RNAV (GPS) RWY 18, Orig

Leesville, LA, Leesville, RNAV (GPS) RWY 36, Amdt 1

Leesville, LA, Leesville, Takeoff Minimums and Obstacle DP, Orig

Traverse City, MI, Cherry Capital, ILS OR LOC RWY 28, Amdt 13

Butler, MO, Butler Memorial, Takeoff Minimums and Obstacle DP, Orig

Marshall, MO, Marshall Memorial Muni, NDB RWY 36, Amdt 4

Marshall, MO, Marshall Memorial Muni, RNAV (GPS) RWY 18, Amdt 2A

Marshall, MO, Marshall Memorial Muni, RNAV (GPS) RWY 36, Amdt 3

Teterboro, NJ, Teterboro, Takeoff Minimums and Obstacle DP, Amdt 7

Ely, NV, Ely Arprt-Yelland Fld, ELY TWO Graphic DP

Akron, OH, Akron-Canton Rgnl, ILS OR LOC RWY 5, Orig-A

Akron, OH, Akron-Canton Rgnl, ILS OR LOC RWY 23, Amdt 11A

Cincinnati, OH, Cincinnati Muni Airport—Lunken Field, NDB RWY 25, Amdt 11

New Philadelphia, OH, Harry Clever Field, GPS RWY 14, Amdt 1, CANCELLED

New Philadelphia, OH, Harry Clever Field, RNAV (GPS) RWY 14, Orig

New Philadelphia, OH, Harry Clever Field, Takeoff Minimums and Obstacle DP, Amdt 3

New Philadelphia, OH, Harry Clever Field, VOR—A, Amdt 2

New Philadelphia, OH, Harry Clever Field, VOR/DME OR GPS—B, Amdt 2B, CANCELLED

Ardmore, OK, Ardmore Muni, ILS OR LOC RWY 31, Amdt 5

Ardmore, OK, Ardmore Muni, RNAV (GPS) RWY 13, Orig

Ardmore, OK, Ardmore Muni, RNAV (GPS) RWY 31, Amdt 1

Ardmore, OK, Ardmore Muni, Takeoff Minimums and Obstacle DP, Amdt 2

Salem, OR, McNary Field, Takeoff Minimums and Obstacle DP, Amdt 8

Meadville, PA, Port Meadville, LOC RWY 25, Amdt 6

Meadville, PA, Port Meadville, VOR RWY 7, Amdt 8

Greenville, TX, Majors, ILS OR LOC Y RWY 17, Orig

Greenville, TX, Majors, ILS OR LOC Z RWY 17, Amdt 7A

Greenville, TX, Majors, TACAN RWY 17, Orig

Greenville, TX, Majors, TACAN RWY 35, Orig

Wheeler, TX, Wheeler Muni, RNAV (GPS) RWY 17, Orig

Wheeler, TX, Wheeler Muni, RNAV (GPS) RWY 35, Orig

Wheeler, TX, Wheeler Muni, VOR/DME—A, Amdt 2

Milwaukee, WI, General Mitchell Intl, Takeoff Minimums and Obstacle DP, Amdt 7

Mineral Point, WI, Iowa County, Takeoff Minimums and Obstacle DP, Orig

[FR Doc. 2011–23182 Filed 9–14–11; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 97

[Docket No. 30802; Amdt. No. 3443]

#### 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 September 15, 2011. 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 September 15, 2011.

**ADDRESSES:** Availability of matter 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](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

#### Availability

All SIAPs are available online free of charge. Visit [nfdc.faa.gov](http://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 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 rule amends Title 14, Code of Federal Regulations, part 97 (14 CFR part 97) by amending the referenced SIAPs. The complete regulatory description of each SIAP is listed on the appropriate FAA Form 8260, as modified by the National Flight Data Center (FDC)/Permanent Notice to Airmen (P–NOTAM), and is incorporated by reference in the amendment under 5 U.S.C. 552(a), 1 CFR part 51, and § 97.20 of Title 14 of the Code of Federal Regulations.

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. This amendment provides the affected CFR sections and specifies the types of SIAP and the corresponding effective dates. 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 as amended in the transmittal. For safety and timeliness of change considerations, this amendment incorporates only specific changes contained for each SIAP as modified by FDC/P-NOTAMs.

The SIAPs, as modified by FDC P-NOTAM, and contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures (TERPS). In developing these changes to SIAPs, the TERPS criteria were applied only to specific conditions existing at the affected airports. All SIAP amendments in this rule have been previously issued by the FAA in a FDC NOTAM as an emergency action of immediate flight safety relating directly

to published aeronautical charts. The circumstances which created the need for all these SIAP amendments requires making them effective in less than 30 days.

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 these 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 September 2, 2011.

**Ray Towles,**

*Deputy Director, Flight Standards Service.*

### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me, Title 14, Code of Federal Regulations, part 97, 14 CFR part 97, is amended by amending 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:

#### §§ 97.23, 97.25, 97.27, 97.29, 97.31, 97.33, 97.35 [Amended]

By amending: § 97.23 VOR, VOR/DME, VOR or TACAN, and VOR/DME or TACAN; § 97.25 LOC, LOC/DME, LDA, LDA/DME, SDF, SDF/DME; § 97.27 NDB, NDB/DME; § 97.29 ILS, ILS/DME, MLS, MLS/DME, MLS/RNAV; § 97.31 RADAR SIAPs; § 97.33 RNAV SIAPs; and § 97.35 COPTER SIAPs, Identified as follows:

\* \* \* Effective Upon Publication

AIRAC Date	State	City	Airport	FDC No.	FDC Date	Subject
20-Oct-11 ...	GA	Waycross .....	Waycross-Ware County .....	1/0548	8/19/11	ILS OR LOC Rwy 18, Amdt 1
20-Oct-11 ...	CA	San Diego .....	San Diego Intl .....	1/0549	9/1/11	ILS OR LOC Rwy 9, Amdt 1B
20-Oct-11 ...	GA	Waycross .....	Waycross-Ware County .....	1/0550	8/19/11	RNAV (GPS) Rwy 18, Orig
20-Oct-11 ...	GA	Waycross .....	Waycross-Ware County .....	1/0551	8/19/11	VOR A, Amdt 8
20-Oct-11 ...	GA	Atlanta .....	Atlanta Rgnl Falcon Field .....	1/0605	8/19/11	ILS OR LOC Rwy 31, Amdt 1
20-Oct-11 ...	GA	Atlanta .....	Atlanta Rgnl Falcon Field .....	1/0606	8/19/11	NDB Rwy 31, Amdt 2
20-Oct-11 ...	GA	Atlanta .....	Atlanta Rgnl Falcon Field .....	1/0607	8/19/11	RNAV (GPS) Rwy 31, Amdt 1A
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1056	8/19/11	ILS OR LOC Rwy 22, Amdt 9
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1057	8/19/11	VOR/DME Rwy 13, Orig
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1058	8/19/11	ILS OR LOC Rwy 4, Amdt 25C
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1059	8/19/11	RNAV (GPS) Rwy 13, Amdt 1
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1060	8/19/11	RADAR-1, Amdt 9
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1062	8/19/11	RNAV (GPS) Rwy 4, Orig-A
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1063	8/19/11	RNAV (GPS) Rwy 22, Orig
20-Oct-11 ...	IL	Springfield .....	Abraham Lincoln Capital .....	1/1105	8/19/11	VOR/DME Rwy 22, Orig
20-Oct-11 ...	MN	Alexandria .....	Chandler Field .....	1/2495	9/1/11	ILS OR LOC Rwy 31, Orig-B
20-Oct-11 ...	CA	Santa Ana .....	John Wayne Airport—Orange County.	1/2644	9/1/11	ILS OR LOC Rwy 19R, Amdt 12
20-Oct-11 ...	CA	Santa Ana .....	John Wayne Airport—Orange County.	1/2645	9/1/11	LOC BC Rwy 1L, Amdt 10B
20-Oct-11 ...	HI	Lihue .....	Lihue .....	1/2848	9/1/11	RNAV (RNP) Z Rwy 35, Orig
20-Oct-11 ...	HI	Lihue .....	Lihue .....	1/2849	9/1/11	RNAV (RNP) Z Rwy 21, Orig

[FR Doc. 2011-23187 Filed 9-14-11; 8:45 am]

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## DEPARTMENT OF COMMERCE

## National Oceanic and Atmospheric Administration

## 15 CFR Part 922

Office of National Marine Sanctuaries  
Final Policy and Permit Guidance for  
Submarine Cable Projects

**AGENCY:** Office of National Marine Sanctuaries (ONMS), National Oceanic and Atmospheric Administration (NOAA), Department of Commerce (DOC).

**ACTION:** Notice of availability; response to comments.

**SUMMARY:** The Office of National Marine Sanctuaries (ONMS) has developed final policy and permitting guidance for submarine cable projects proposed in national marine sanctuaries. This action identifies the criteria the ONMS will use to ensure that applications to install and maintain submarine cables in sanctuaries are reviewed consistently and in a manner that adheres to the National Marine Sanctuaries Act and ONMS regulations (15 CFR part 922). The ONMS is releasing its final policy and permitting guidance, and responding to comments on the interim policy.

**DATES:** This notice of availability is effective as a final policy as of September 15, 2011.

**ADDRESSES:** Copies of the final policy and permit guidance for submarine cable projects may be viewed and downloaded at <http://sanctuaries.noaa.gov/library/welcome.html>. You may also request a copy of the final policy by contacting Vicki Wedell, NOAA, Office of National Marine Sanctuaries, 1305 East-West Highway, (N/NMS2), 11th Floor, Silver Spring, Maryland 20910.

**FOR FURTHER INFORMATION CONTACT:** Vicki Wedell, (301) 713-3125.

Dated: September 6, 2011.

**Daniel J. Basta,**  
Director, Office of National Marine Sanctuaries.

[FR Doc. 2011-23625 Filed 9-14-11; 8:45 am]

BILLING CODE 3510-NK-P

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## 26 CFR Part 1

[TD 9542]

RIN 1545-BE77

Elections Regarding Start-Up  
Expenditures, Corporation  
Organizational Expenditures, and  
Partnership Organizational Expenses;  
Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations and removal of temporary regulations (TD 9542) that were published in the **Federal Register** on Wednesday, August 17, 2011 (76 FR 50887) relating to elections to deduct start-up expenditures, organizational expenditures of corporations, and organizational expenses of partnerships. The American Jobs Creation Act of 2004 amended the Internal Revenue Code to permit the optional deduction of a limited amount of these types of expenses that are paid or incurred after October 22, 2004.

**DATES:** This correction is effective on September 15, 2011 and is applicable August 16, 2011.

**FOR FURTHER INFORMATION CONTACT:** R. Matthew Kelley, (202) 622-7900 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

## Background

The final regulations and removal of temporary regulations that are the subject of this document are under sections 195, 248, and 709 of the Internal Revenue Code.

## Need for Correction

As published, the final regulations and removal of temporary regulations (TD 9542) contain errors that may prove to be misleading and are in need of clarification.

## List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

## Correction of Publication

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

## 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 1.709-1 is amended by revising the last sentences of paragraphs (b)(4) *Example 2*, *Example 5*, and *Example 6* to read as follows:

## § 1.709-1 Treatment of organization and syndication costs.

\* \* \* \* \*

(b) \* \* \*

(4) \* \* \*

\* \* \* \* \*

*Example 2.* \* \* \* *Partnership X may amortize the remaining \$34,800 (\$36,000 – \$1,200 = \$34,800) ratably over the remaining 174 months.*

\* \* \* \* \*

*Example 5.* \* \* \* *Partnership X may amortize the remaining \$52,200 (\$54,000 – \$1,800 = \$52,200) ratably over the remaining 174 months.*

*Example 6.* \* \* \* *Partnership X may amortize the remaining \$435,000 (\$450,000 – \$15,000 = \$435,000) ratably over the remaining 174 months.*

\* \* \* \* \*

**Diane Williams,**

*Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2011-23598 Filed 9-14-11; 8:45 am]

BILLING CODE 4830-01-P

## PENSION BENEFIT GUARANTY CORPORATION

## 29 CFR Parts 4022 and 4044

## Allocation of Assets in Single-Employer Plans; Benefits Payable in Terminated Single-Employer Plans; Interest Assumptions for Valuing and Paying Benefits

**AGENCY:** Pension Benefit Guaranty Corporation.

**ACTION:** Final rule.

**SUMMARY:** This final rule amends the Pension Benefit Guaranty Corporation's regulations on Benefits Payable in Terminated Single-Employer Plans and Allocation of Assets in Single-Employer Plans to prescribe interest assumptions under the benefit payments regulation for valuation dates in October 2011 and interest assumptions under the asset allocation regulation for valuation dates in the fourth quarter of 2011. The interest assumptions are used for valuing and paying benefits under terminating single-employer plans