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
Tulsa, OK, Tulsa Int'l, RNAV (GPS) RWY 9, Amdt 1, CANCELLED
Tulsa, OK, Tulsa Int'l, 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, Orig
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
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
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Teterboro, NJ, Teterboro, Takeoff Minimums and Obstacle DP, Amdt 7
Ely, NV, Ely Arpt-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
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Ardmore, OK, Ardmore Muni, ILS OR LOC RWY 31, Amdt 5
Ardmore, OK, Ardmore Muni, RNAV (GPS) RWY 31, Orig
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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, RNAV (GPS) RWY 17, Orig
Greenville, TX, Wheeler Muni, RNAV (GPS) RWY 35, Orig
Greenville, TX, Wheeler Muni, RNAV (GPS) RWY 35, 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

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

Availability
All SIAPs are available online free of charge. Visit ndc.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 (DFC)/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...
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 to specific conditions existing at the affected airports. All SIAP amendments in this rule have been previously issued by the FAA in a FDC P–NOTAM as an emergency 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

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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.

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).

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4022 and 4044


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.