

appropriate. If sending information directly to the manager of the ACO, send it to the attention of the person identified in paragraph (j)(1) of this AD.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

(j) Related Information

(1) For more information about this AD, contact Ronald Wissing, Aerospace Engineer, Airframe Branch, ACE-117A, FAA, Atlanta ACO, 1701 Columbia Avenue, College Park, GA 30337; phone: 404-474-5552; fax: 404-474-5606; email: ronald.wissing@faa.gov.

(2) For service information identified in this AD, contact Gulfstream Aerospace Corporation, Technical Publications Dept., P.O. Box 2206, Savannah, GA 31402-2206; telephone: 800-810-4853; fax: 912-965-3520; email: pubs@gulfstream.com; Internet: http://www.gulfstream.com/product_support/technical_pubs/pubs/index.htm. You may view this referenced service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA 98057-3356. For information on the availability of this material at the FAA, call 425-227-1221.

Issued in Renton, WA, on March 3, 2016.

Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2016-05606 Filed 3-11-16; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2009-0559; Directorate Identifier 2008-SW-66-AD]

RIN 2120-AA64

Airworthiness Directives; Sikorsky Aircraft Corporation (Sikorsky) Helicopters

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Proposed rule; withdrawal.

SUMMARY: The FAA is withdrawing a notice of proposed rulemaking (NPRM). The NPRM proposed a new airworthiness directive (AD) for Sikorsky Model S-92A helicopters. The proposed action would have required revising the Limitations section of the Rotorcraft Flight Manual (RFM) to clarify that the Model S-92A helicopter was certificated as a transport category rotorcraft in both Categories A and B with different operating limitations for each category and must be operated accordingly. Since we issued the NPRM, we have determined that operating the

helicopter in Category B with 10 or more passenger seats is not an unsafe condition but an inconsistency with 14 CFR 29.1(c). Accordingly, we withdraw the proposed rule.

DATES: As of March 14, 2016, the proposed rule to amend 14 CFR part 39 published June 19, 2009 (74 FR 29148) is withdrawn.

FOR FURTHER INFORMATION CONTACT: John Coffey, Flight Test Engineer, Boston Aircraft Certification Office, Engine & Propeller Directorate, FAA, 1200 District Avenue, Burlington, Massachusetts 01803; telephone (781) 238-7173; email john.coffey@faa.gov.

SUPPLEMENTARY INFORMATION: The FAA proposed to amend 14 CFR part 39 to add a new AD (74 FR 29148, June 19, 2009) for Sikorsky Model S-92A helicopters. The NPRM proposed to require revising the Limitations section of the RFM by clarifying that the Model S-92A helicopter was certificated as a transport category rotorcraft in both Categories A and B with different operating limitations for each category and must be operated accordingly. When the Model S-92A is configured with 10 or more passenger seats, it is a Category A helicopter, and operators must follow the limitations for Category A. When it is configured with 9 or fewer passenger seats, it may be considered a Category B helicopter, and operators may follow the less stringent Category B limitations. At the time the NPRM was published, the limitation language in the RFM did not make a clear distinction between Category A and Category B based on the seating configuration. The proposed actions were intended to prevent operating under less stringent requirements.

Actions Since NPRM (74 FR 29148, June 19, 2009) Was Issued

Since we issued the NPRM (74 FR 29148, June 19, 2009), one commenter noted the proposed AD misinterprets certification rules as operational rules. We considered the comment and re-evaluated the details that went into the determination of the unsafe condition for this concern. We determined that operating the helicopter in Category B with 10 or more passengers is not an unsafe condition, and the associated level of risk does not warrant AD action. Rather, this was an inconsistency with 14 CFR 29.1(c). Sikorsky has since revised the RFM to clarify that a helicopter configured with a maximum of 19 passenger seats must be operated as a Category A but if configured with 9 or fewer passenger seats may be operated as a Category B. This action

mitigates the inconsistency with 14 CFR 29.1(c).

Withdrawal of the NPRM constitutes only such action and does not preclude the agency from issuing another notice in the future nor does it commit the agency to any course of action in the future.

Since this action only withdraws an NPRM, it is neither a proposed nor a final rule; therefore, it is not covered under Executive Order 12866, the Regulatory Flexibility Act, or DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979).

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

The Withdrawal

Accordingly, the notice of proposed rulemaking, Docket No. FAA-2009-0559; Directorate Identifier 2008-SW-66-AD, published in the **Federal Register** on June 19, 2009 (74 FR 29148), is withdrawn.

Issued in Fort Worth, Texas, on March 4, 2016.

Scott A. Horn,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 2016-05517 Filed 3-11-16; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

15 CFR Part 922

[Docket No. 140207122-4122-01]

RIN 0648-BD97

Withdrawal of Hawaiian Islands Humpback Whale National Marine Sanctuary Proposed Regulations

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

ACTION: Notice of proposed rulemaking; withdrawal.

SUMMARY: This action withdraws a notice of proposed rulemaking (NPRM) published in the **Federal Register** on March 26, 2015 (80 FR 16224), to amend the regulations for the Hawaiian Islands Humpback Whale National Marine Sanctuary (HIHWNMS or sanctuary) and to revise the sanctuary's terms of designation and management plan.

ADDRESSES: For copies of related documents, you may obtain these through either of the following methods:

- Copies of the draft environmental impact statement and proposed rule being withdrawn can be downloaded or viewed on the internet at www.regulations.gov (search for docket "NOAA-NOS-2015-0028") or at <http://hawaiihumpbackwhale.noaa.gov>.

- *Mail:* Hawaiian Islands Humpback Whale National Marine Sanctuary, NOAA/DKIRC, 1845 Wasp Blvd., Bldg 176, Honolulu, HI 96818, Attn: Malia Chow, Superintendent.

FOR FURTHER INFORMATION CONTACT: Malia Chow, Superintendent, Hawaiian Islands Humpback Whale National Marine Sanctuary at 808-725-5901 or hihwnmanagementplan@noaa.gov

SUPPLEMENTARY INFORMATION:

I. Background

A. Regulatory Background

The Hawaiian Islands Humpback Whale National Marine Sanctuary covers approximately 1,031.4 square nautical miles (1,366 square miles) of federal and state waters in the Hawaiian Islands, approximately 70% of which is in State waters. The sanctuary lies within the shallow warm waters surrounding the main Hawaiian Islands, which are a nationally significant marine environment. Congress designated the sanctuary in 1992 through the Hawaiian Islands National Marine Sanctuary Act (HINMSA, Subtitle C of the Oceans Act of 1992, Pub. L. 102-587), which declared that the purposes of the sanctuary were to: (1) Protect humpback whales and their habitat; (2) educate and interpret for the public the relationship of humpback whales to the Hawaiian Islands marine environment; (3) manage human uses of the sanctuary consistent with the Act and the National Marine Sanctuaries Act (NMSA); and (4) provide for the identification of marine resources and ecosystems of national significance for possible inclusion in the sanctuary.

The sanctuary is co-managed by NOAA and the State of Hawai'i (State) through a compact agreement signed in 1998. This agreement clarifies the relative jurisdiction, authority, and conditions of the NOAA-State partnership for managing the sanctuary. The Hawai'i Department of Land and Natural Resources (DLNR) serves as the lead agency for the State's co-management of the sanctuary.

As noted above, an express purpose of the HINMSA is to provide for the identification of marine resources and ecosystems of national significance for possible inclusion in the HIHWNMS.

Consistent with this purpose, the 2010 sanctuary management plan review process (75 FR 40759) provided an opportunity to consider the value of marine resources and ecosystems of Hawai'i, assess existing threats and protections to these valuable resources, and determine where NOAA can provide added value to the resource management efforts provided by the State and other federal agencies.

B. Public Review Process

On July 14, 2010, NOAA formally initiated the sanctuary management plan review public scoping process by publishing a notice of intent in the **Federal Register** (75 FR 40759). That notice informed the public that NOAA was initiating a review of its sanctuary management plan and regulations and preparing an associated environmental impact statement (EIS). On March 20, 2015, NOAA released a draft environmental impact statement (DEIS) and draft management plan for the HIHWNMS (80 FR 15001) for public comment. On March 26, 2015, NOAA published a notice of proposed rulemaking in the **Federal Register** (80 FR 16223) proposing to expand the size and scope of the HIHWNMS through revisions to the existing sanctuary regulations provided at 15 CFR part 922, subpart Q.

The proposed rule would have changed the focus of the sanctuary from management of a single species (humpback whales and their habitat) to a broader, ecosystem-based management approach that applied the same definition of sanctuary resources as applies to the other 12 national marine sanctuaries. Under 15 CFR 922.3, this includes any living or non-living resource of a National Marine Sanctuary that contributes to the conservation, recreational, ecological, historical, research, educational, or aesthetic value of the Sanctuary. The resources include but are not limited to the substratum of the area of the Sanctuary, other submerged features and the surrounding seabed, carbonate rock, corals and other bottom formations, coralline algae and other marine plants and algae, marine invertebrates, brineseeep biota, phytoplankton, zooplankton, fish, seabirds, sea turtles and other marine reptiles, marine mammals and historical resources. NOAA also proposed adding an additional 255 square miles to the sanctuary increasing its total area to 1,621 square miles.

The public comment period on the proposed rule and associated draft management plan and DEIS closed on June 19, 2015. NOAA received 15,337 submissions from individuals,

organizations, companies and agencies. NOAA also held 11 public meetings attended by over 739 people to gather public comments. Comments received covered a range of specific issues, which included the following themes: (1) Support for activities that continue to protect and help the recovery of humpback whales; (2) support for the management plan activities that were non-regulatory, and for which the sanctuary program is known, such as education and outreach; (3) support and opposition to ecosystem-based management; (4) opposition to a boundary expansion to include the waters around Niihau; (5) concerns about additional and redundant federal regulations; (6) concerns about the designation of Maunaloa Bay as a Special Sanctuary Management Area; (7) support for increased funding for the Department of Land and Natural Resources; (8) questions about co-management with the State of Hawaii; and (9) questions about the need for the sanctuary in light of an increased humpback whale population. NOAA also received comments that were general in nature and not directly related to the specific aspects of the proposal. These comments expressed concerns about the federal government and state rights, impacts on fishing rights, access restrictions to areas, and negative economic impacts. Comments also expressed a general support for continued whale conservation.

On June 19, 2015, NOAA received a letter with detailed comments from various entities within the State, including DLNR; the Department of Business, Economic Development, and Tourism's Office of Planning and Hawai'i State Energy Office; the Department of Hawaiian Home Lands; the Department of Health Environmental Health Administration; the Department of Transportation; the Natural Energy Laboratory of Hawaii Authority; the Office of Environmental Quality Control; and the Aha Moku Advisory Committee. The letter detailed the State's feedback on the proposal and included support for HIHWNMS engaging in more management activities such as outreach, research, enforcement, and planning. However, the State was not supportive of any additional federal regulations as described in the proposal. In its comments, the State expressed concerns that, in its view: (1) The proposed additional federal regulations were redundant in light of existing State regulations; (2) the proposed regulatory language was overly broad and would lead to implementation challenges; (3) the DEIS did not adequately consider

current state and county regulations; and (4) the DEIS did not include adequate analysis of the economic, social, and cultural impacts of the proposal. The State recommended that the HIHWNMS should instead focus on regulatory gaps and avoid duplicating existing regulations.

The Sanctuary Advisory Council (SAC) formed a working group to evaluate the Draft Management Plan and DEIS and to provide recommendations to the SAC. At the July 20, 2015, SAC meeting in Honolulu, the council voted to support the full recommendations as formulated by the working group and forward them to sanctuary management. The SAC voted to support the transition to ecosystem-based management, and was supportive of the sanctuary's proposed work on key issues and geographies, while recognizing the importance of co-management between NOAA and the State.

II. Basis for Withdrawing the Proposed Rule

Throughout the management plan review process and following the end of public comment period, NOAA and DLNR as co-managers engaged in a dialog to consider how to address the issues raised during the management plan review process, including the concerns from the State agencies. On January 22, 2016, NOAA received a letter from DLNR expressing concerns that expanding the HIHWNMS to an ecosystem-based sanctuary would provide a new definition of sanctuary resources that could restrict the State's ability to recover damages for violations of state laws and rules governing natural resources within the sanctuary. The State expressed support for the concept of ecosystem-based management but did not support the expanded definition of sanctuary resources in state waters. DLNR requested that HIHWNMS consider adding additional marine mammals, but not their habitat, as sanctuary resources, citing this as a way for the sanctuary to further build on its unique strengths and complement existing state functions. On January 26, 2016, NOAA responded to DLNR's letter and expressed NOAA's view that adding marine mammals without including their habitat would be inconsistent with the National Marine Sanctuaries Act. It is NOAA's view that the definition of "sanctuary resource" (16 U.S.C. 1432) does not allow NOAA to exclude habitat since habitat clearly "contributes to the value of the sanctuary." This view of the definition is consistent with the March 2015 DEIS which analyzed the proposal to expand the purpose of the national marine sanctuary.

Under the National Marine Sanctuaries Act (16 U.S.C. 1434(b)(1)), and the terms of the 1998 compact agreement, the Governor of Hawai'i would have the ability to formally object to the proposed changes to the HIHWNMS before any change were finalized in State waters. Given the respective positions of NOAA and DLNR on the proposal, and NOAA's desire to continue effective co-management of the sanctuary with the State, NOAA has decided to withdraw this proposal in light of the Governor's likely objection. NOAA will continue to co-manage the current humpback whale-focused sanctuary with the State of Hawai'i.

III. Withdrawal

In consideration of the foregoing, NOAA hereby withdraws the NPRM for NOAA Docket No. NOAA-NOS-2015-0028, as published in the **Federal Register** on March 26, 2015 (80 FR 16223).

Dated: March 2, 2016.

John Armor,

Acting Director, Office of National Marine Sanctuaries.

[FR Doc. 2016-05452 Filed 3-11-16; 8:45 am]

BILLING CODE 3510-NK-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-129067-15]

RIN 1545-BM99

Definition of Political Subdivision; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing (REG-129067-15) published in the **Federal Register** on Tuesday, February 23, 2016, (81 FR 8870) that specifies the elements of a political subdivision for purposes of tax-exempt bonds. The corrections amend the applicability dates of the proposed definition of political subdivision to provide transition rules with respect to bonds issued before the general applicability date and certain refunding bonds.

DATES: Written or electronic comments for the notice of proposed rulemaking and notice of public hearing published

at 81 FR 8870, February 23, 2016, are still being accepted and must be received by May 23, 2016. Request to speak and outlines of topics to be discussed at the public hearing scheduled for June 6, 2016, at 10:00 a.m., are also still being accepted and must be received by May 23, 2016.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-129067-15), Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered to: CC:PA:LPD:PR Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-129067-15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (REG-129067-15). The public hearing will be held at the Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT:

Concerning the correction to the proposed regulations, Spence Hanemann at (202) 317-6980; concerning submissions of comments and the hearing, Oluwafunmilayo (Funmi) Taylor at (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing that is the subject of this correction is under section 103 of the Internal Revenue Code.

Need for Correction

As published in the **Federal Register** (81 FR 8870, February 23, 2016), § 1.103-1(c) of the notice of proposed rulemaking and notice of public hearing proposes a new definition of political subdivision. Section 1.103-1(d)(1) provides that, except as otherwise provided in §§ 1.103-1(d)(2) through (4), § 1.103-1 (including § 1.103-1(c)) applies to all entities for all purposes of sections 103 and 141 through 150 beginning on the date 90 days after the publication of the Treasury decision adopting the rules as final regulations in the **Federal Register**. Section 1.103-1(d)(2) provides that, for purposes of determining whether bonds are obligations of a political subdivision under section 103, the definition of political subdivision in § 1.103-1(c) does not apply to an entity with respect to bonds that are issued before the general applicability date under § 1.103-1(d)(1). Section 1.103-1(d)(3)