"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 January 12, 2007.

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 Weather Takeoff Minimums 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:
- * * * Effective 15 March 2007

Emmonak, AK, Emmonak, Takeoff Minimums and Textual DP, Orig Kodiak, AK, Kodiak, ILS OR LOC/DME Y RWY 25, Amdt 1

Kodiak, AK, Kodiak, RNAV (GPS) RWY 25, Amdt 1

Kodiak, AK, Kodiak, VOR Y RWY 25, Amdt 1

Kodiak, AK, Kodiak, Takeoff Minimums and Textual DP, Amdt 2

San Jose, CA, Norman Y. Mineta/San Jose International, RNAV (GPS) RWY 12L, Amdt 1

San Jose, CA, Norman Y. Mineta/San Jose International, RNAV (GPS) RWY 30R, Amdt 1

Meriden, CT, Meriden Markham Muni, Takeoff Minimums and Textual DP, Amdt 3

Monticello, IN, White County, NDB RWY 36, Amdt 4, CANCELLED

Standish, MI, Standish Industrial, VOR OR GPS-A, Amdt 3, CANCELLED

Standish, MI, Standish Industrial, Takeoff Minimums and Textual DP, Amdt 1, CANCELLED

Brainerd, MN, Brainerd Lakes Rgnl, Takeoff Minimums and Textual DP, Amdt 5 Shelby, MT, Shelby, RNAV (GPS) RWY 23, Orig

Shelby, MT, Shelby, Takeoff Minimums and Textual DP, Orig

Shelby, MT, Shelby, NDB RWY 23, Amdt 7 Alliance, NE, Alliance Muni, RNAV (GPS) RWY 8, Orig

Alliance, NE, Alliance Muni, RNAV (GPS) RWY 26, Orig

Alliance, NE, Alliance Muni, VOR RWY 30, Amdt 3

Alliance, NE, Alliance Muni, Takeoff Minimums and Textual DP, Orig

New York, NY, John F. Kennedy Intl, RNAV (GPS) Y RWY 31L, Amdt 1

Dayton, OH, Greene County-Lewis A Jackson Regional, RNAV (GPS) RWY 7, Orig Dayton, OH, Greene County-Lewis A Jackson

Regional, RNAV (GPS) RWY 25, Orig Dayton, OH, Greene County-Lewis A Jackson

Regional, NDB RWY 25, Amdt 1 Dayton, OH, Greene County-Lewis A Jackson Regional, GPS RWY 7, Orig—A,

CANCELLED

Dayton, OH, Greene County-Lewis A Jackson Regional, Takeoff Minimums and Textual DP, Amdt 1

Allentown, PA, Lehigh Valley Intl, VOR–A, Amdt 9

Bristol/Johnson/Kingsport, TN, Tri-Cities Regional TN/VA, Radar–1, Amdt 16, CANCELLED

Jasper, TN, Marion County-Brown Field, RNAV (GPS) RWY 4, Orig

Jasper, TN, Marion County-Brown Field, NDB RWY 4, Amdt 5

Sheridan, WY, Sheridan County, ILS OR LOC/DME RWY 32, Amdt 1

Sheridan, WY, Sheridan County, RNAV (GPS) RWY 14, Orig

Sheridan, WY, Sheridan County, RNAV (GPS) RWY 32, Orig

Sheridan, WY, Sheridan County, VOR RWY 14, Amdt 1

Sheridan, WY, Sheridan County, Takeoff Minimums and Textual DP, Amdt 3

[FR Doc. E7–839 Filed 1–23–07; 8:45 am] **BILLING CODE 4910–13–P**

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 97

[Docket No. 30533; Amdt. No. 3203]

Standard Instrument Approach Procedures; Miscellaneous Amendments

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This amendment amends Standard Instrument Approach Procedures (SIAPs) for operations at certain airports. These regulatory actions are needed because of changes occurring in the National Airspace System, such as the commissioning of new navigational facilities, addition of new obstacles, or changes in 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 January 24, 2007. The compliance date for each SIAP 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 January 24, 2007.

ADDRESSES: Availability of matter incorporated by reference in the amendment is as follows:

For Examination—

- 1. FAA Rules Docket, FAA Headquarters Building, 800 Independence Ave, SW., Washington, DC 20591;
- 2. The FAA Regional Office of the region in which 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.

For Purchase—Individual SIAP 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.

By Subscription—Copies of all SIAPs, mailed once every 2 weeks, are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

FOR FURTHER INFORMATION CONTACT:

Donald P. Pate, 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 amendment to Title 14, Code of Federal Regulations, Part 97 (14 CFR part 97) amends Standard Instrument Approach Procedures (SIAPs). The complete

regulatory description of each SIAP is contained in the appropriate FAA Form 8260, as modified by the the National Flight Data Center (FDC)/Permanent Notice to Airmen (P–NOTAM), which is incorporated by reference in the amendment under 5 U.S.C. 552(a), 1 CFR part 51, and § 97.20 of the Code of Federal Regulations. Materials incorporated by reference are available for examination or purchase as stated above.

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. The provisions of this amendment state the affected CFR sections, with the types and effective dates of the SIAPs. This amendment also identifies the airport, its location, the procedure identification 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 chart changes to SIAPs, the TERPS criteria were applied to only these specific conditions existing at the affected airports. All SIAP amendments in this rule have been previously issued by the FAA in an 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.

Further, the SIAPs contained in this amendment are based on the criteria contained in TERPS. 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 January 12, 2007.

James J. Ballough,

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:

By amending: § 97.23 VOR, VOR/DME, VOR or TACAN, and VOR/DME or TACAN; § 97.25 LOC, LOC/DME, LDA, LDA/DME, LDA w/GS, SDF, SDF/DME; § 97.27 NDB, NDB/DME; § 97.29 ILS, MLS, TLS, GLS, WAAS PA, MLS/RNAV; § 97.31 RADAR SIAPs; § 97.33 RNAV SIAPs; § 97.35 COPTER SIAPs, § 97.37 Takeoff Minima and Obstacle Departure Procedures. Identified as follows:

* * * Effective Upon Publication

FDC date	State	City	Airport	FDC No.	Subject
12/29/06	GA	Atlanta	Newnan Coweta County	6/9357	Take-Off Minimums and (Obsta- cle) Departure Procedure, Amdt 3.
01/10/07 01/10/07	AK AK	Pilot Point	Pilot Point		RNAV (GPS) Rwy 7, Orig. RNAV (GPS) Rwy 25, Orig.

[FR Doc. E7–838 Filed 1–23–07; 8:45 am] BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9303]

RIN 1545-BF84

Corporate Reorganizations; Distributions Under Sections 368(a)(1)(D) and 354(b)(1)(B)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction notice.

SUMMARY: This document contains corrections to temporary regulations that was published in the **Federal Register** on Tuesday, December 19, 2006 (71 FR 75879) regarding the qualification of certain transactions as reorganizations described in section 368(a)(1)(D).

DATES: These corrections are effective December 19, 2006.