

Hayward, WI, Sawyer County, GPS RWY 20,  
Orig, CANCELLED

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BILLING CODE 4910-13-M

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 97

[Docket No. 30505; Amdt. No. 3177]

#### 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 July 21, 2006. 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 of July 21, 2006.

**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; or

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).

*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 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 FDE P-NOTAM, and contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedure (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 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.

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 July 14, 2006.

**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:

**Authority:** 49 U.S.C. 106(g), 40103, 40106, 40113, 40114, 40120, 44502, 44514, 44701, 44719, 44721–44722.

LDA, LDA/DME, SDF, SDF/DME; § 97.27 NDB, NDB/DME; § 97.29 ILS, ILS/DME, ISMLS, MLS/DME, MLS/RNAV; § 97.31 RADAR SIAPs; § 97.33 RNAV SIAPs; and § 97.35 COPTER SIAPs, Identified as follows:

**PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES**

■ 1. The authority citation for part 97 continues to read as follows:

■ 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,

\* \* \* *Effective Upon Publication*

FDC date	State	City	Airport	FDC No.	Subject
06/08/06	WV	HUNTINGTON	TRI-STATE/MILTON J. FERGUSON FIELD.	6/9122	ILS RWY 30, AMDT 4B.
06/08/06	WV	HUNTINGTON	TRI-STATE/MILTON J. FERGUSON FIELD.	6/9123	RADAR RWY 3, AMDT 5.
06/08/06	WV	HUNTINGTON	TRI-STATE/MILTON J. FERGUSON FIELD.	6/9124	ILS RWY 12, AMDT 12.
06/08/06	CO	DENVER	DENVER INTL	6/9237	RNAV (GPS) RWY 25, ORIG.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9278	RNAV (GPS) RWY 27R, AMDT 1.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9280	RNAV (GPS) RWY 27L, AMDT 1.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9281	RNAV (GPS) RWY 8R, AMDT 1.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9282	RNAV (GPS) RWY 8L, AMDT 1.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9283	RNAV (GPS) RWY 9R, AMDT 1.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9284	RNAV (GPS) RWY 9L, AMDT 1.
06/08/06	TX	ALICE	ALICE INTL	6/9286	RNAV (GPS) RWY 31 AMDT 1.
06/08/06	TX	ALICE	ALICE INTL	6/9287	RNAV (GPS) RWY 13 ORIG.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9289	ILS OR LOC RWY 26L, AMDT 19.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9290	ILS OR LOC RWY 27L, AMDT 15.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9291	ILS OR LOC RWY 27R, AMDT 4.
06/08/06	ID	SANDPOINT	SANDPOINT	6/9292	LOC/DME A, AMDT 1.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9294	ILS OR LOC RWY 9L, AMDT 8.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INTL	6/9295	ILS OR LOC RWY 26R, AMDT 4.
06/08/06	GA	ATLANTA	HARTSFIELD-JACKSON INL	6/9296	ILS OR LOC RWY 8R, AMDT 59.
06/08/06	AK	KING COVE	KING COVE	6/9310	RNAV (GPS)–A, ORIG.
06/08/06	FL	DESTIN-FORT WALTON BEACH.	DESTIN-WALTON BEACH	6/9322	RNAV (GPS) RWY 14, ORIG–A.
06/29/06	AK	KING SALMON	KING SALMON	6/2457	RNAV (GPS) Z RWY 29, ORIG–A.
06/29/06	AK	KING SALMON	KING SALMON	6/2460	RNAV (GPS) Y RWY 29, ORIG.
06/29/06	TX	FORT WORTH	FORT WORTH MEACHAM INTL	6/1325	GPS RWY 34, ORIG–C.
06/29/06	TX	FORT WORTH	FORT WORTH MEACHAM INTL	6/1326	RNAV (GPS) RWY 16, ORIG.
06/29/06	MO	FORT LEONARD WOOD	WAYNESVILLE RGNL AT FORNEY FLD.	6/1390	VOR RWY 32, ORIG–B.
06/29/06	MO	FORT LEONARD WOOD	WAYNESVILLE RGNL AT FORNEY FLD.	6/1391	NDB RWY 32, ORIG–A.
06/29/06	NY	PLATTSBURGH	PLATTSBURGH INTL	6/1395	RNAV (GPS) RWY 17, ORIG.
06/29/06	FL	MIAMI	KENDALL-TAMIAMI EXECUTIVE	6/1396	RNAV (GPS) RWY 9R, ORIG.
06/29/06	AK	KING SALMON	KING SALMON	6/1397	LOC/DME BC RWY 29, AMDT 2.
06/29/06	AK	KING SALMON	KING SALMON	6/1398	ILS OR LOC RWY 11, AMDT 15.
06/29/06	AK	KING SALMON	KING SALMON	6/1400	RNAV (GPS) RWY 11, ORIG–A.
06/29/06	AK	KING SALMON	KING SALMON	6/1402	VOR/DME OR TACAN RWY 29, AMDT 9.
06/29/06	FL	MIAMI	KENDALL-TAMIAMI EXECUTIVE	6/1403	RNAV (GPS) RWY 27L, ORIG.
06/29/06	AK	KING SALMON	KING SALMON	6/1405	VOR OR TACAN RWY 11, AMDT 12.
06/29/06	TX	ABILENE	ABILENE REGIONAL	6/1411	LOC BC RWY 17L, AMDT 3B.
06/29/06	TX	ABILENE	ABILENE REGIONAL	6/1412	RNAV (GPS) RWY 17L, ORIG.
07/03/06	MI	DETROIT	COLEMAN A. YOUNG MUNI	6/1646	ILS RWY 33, AMDT 14.
07/05/06	AZ	SEDONA	SEDONA	6/1805	GPS RWY 3 ORIG.
07/05/06	CA	ATWATER	CASTLE	6/1808	ILS/DME RWY 31, ORIG.
07/05/06	CA	ATWATER	CASTLE	6/1810	GPS RWY 31 ORIG.
07/05/06	CA	ATWATER	CASTLE	6/1811	VOR/DME RWY 13, ORIG.
07/05/06	CA	ATWATER	CASTLE	6/1813	GPS RWY 13 ORIG.
07/05/06	CA	ATWATER	CASTLE	6/1814	VOR/DME RWY 31, ORIG.
07/05/06	HI	LIHUE	LIHUE	6/1822	RNAV (GPS) RWY 35, ORIG–B.
07/06/06	NJ	NEWARK	NEWARK LIBERTY INTL	6/1966	RNAV (RNP) Y RWY 22L, ORIG.
07/06/06	AL	HALEYVILLE	POSEY FIELD	6/1977	VOR/DME OR GPS RWY 18, AMDT 4.

FDC date	State	City	Airport	FDC No.	Subject
07/07/06	ID	HAILEY	FRIEDMAN MEMORIAL	6/2036	RNAV (RNP) Y RWY 31, ORIG.
07/07/06	OR	EUGENE	MAHLON SWEET FIELD	6/2037	GPS RWY 16, ORIG-B.
07/07/06	AS	PAGO PAGO	PAGO PAGO INTL	6/2066	VOR-D, AMDT 5.
07/07/06	AS	PAGO PAGO	PAGO PAGO INTL	6/2067	ILS/DME RWY 5, AMDT 13.
07/07/06	AS	PAGO PAGO	PAGO PAGO INTL	6/2068	VOR/DME OR TACAN-B, AMDT 5.
07/10/06	IA	CLARINDA	SCHENCK FIELD	6/2244	GPS RWY 20, ORIG-A.
07/10/06	IA	CLARINDA	SCHENCK FIELD	6/2246	GPS RWY 2, ORIG.
07/11/06	PA	READING	READING REGIONAL/CARL A SPAATZ FIELD.	6/2297	ILS RWY 36, AMDT 29.
07/11/06	IL	CHICAGO	CHICAGO MIDWAY	6/2299	ILS OR LOC/DME RWY 13C.
07/11/06	AR	BRINKLEY	FRANK FEDERER MEMORIAL	6/2309	NDB A, AMDT 2.
07/11/06	WI	ASHLAND	JOHN F. KENNEDY	6/2320	NDB RWY 2, AMDT 9.
07/11/06	GA	MACON	MIDDLE GEORGIA REGIONAL	6/2323	RNAV (GPS) RWY 13, ORIG.
07/11/06	AK	UNALAKLEET	UNALAKLEET	6/2350	LOC RWY 14, AMDT 2.
07/11/06	WA	PORT ANGELES	WILLIAM R FAIRCHILD INTL	6/2357	ILS 1 RWY 8, AMDT 1C.
07/12/06	MH	MAJURO ATOLL	MARSHALL ISLANDS INTL	6/2437	RNAV (GPS) RWY 25, ORIG.
07/12/06	MH	MAJURO ATOLL	MARSHALL ISLANDS INTL	6/2438	RNAV (GPS) RWY 7, ORIG.
07/12/06	MH	MAJURO ATOLL	MARSHALL ISLANDS INTL	6/2439	NDB RWY 25, ORIG.
07/12/06	MH	MAJURO ATOLL	MARSHALL ISLANDS INTL	6/2440	NDB RWY 7, ORIG.
07/12/06	HI	HILO	HILO INTL	6/2453	VOR/DME OR TACAN RWY 26, AMDT 5A.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9275]

RIN 1545-BC87

#### Exclusion of Employees of 501(c)(3) Organizations in 401(k) and 401(m) Plans

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations under section 410(b) of the Internal Revenue Code. The final regulations permit, in certain circumstances, employees of a tax-exempt organization described in section 501(c)(3) to be excluded for the purpose of testing whether a section 401(k) plan (or a section 401(m) plan that is provided under the same general arrangement as the section 401(k) plan of the employer) meets the requirements for minimum coverage specified in section 410(b). These regulations affect tax-exempt employers described in section 501(c)(3), retirement plans sponsored by these employers, and participants in these plans.

**DATES:** *Effective Date:* July 21, 2006.

*Applicability Date:* These regulations apply to plan years beginning after December 31, 1996.

**FOR FURTHER INFORMATION CONTACT:** Linda L. Conway, 202-622-6060, or

Michael P. Brewer, 202-622-6090 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains final amendments to the Income Tax Regulations (26 CFR part 1) under section 410(b) of the Internal Revenue Code of 1986 (Code). On March 16, 2004, a notice of proposed rulemaking (REG-149752-03) was published in the **Federal Register** (69 FR 12291) under section 410(b). The regulations implement a directive by Congress, contained in section 664 of the Economic Growth and Tax Relief Reconciliation Act of 2001 (Pub. L. 107-16, 115 Stat. 38) (EGTRRA), to amend § 1.410(b)-6(g) of the regulations.

Prior to the enactment of the Small Business Job Protection Act of 1996 (Pub. L. 104-188, 110 Stat. 1755) (SBJPA), both governmental and tax-exempt entities generally were subject to the section 410(b) coverage requirements and precluded from maintaining section 401(k) plans pursuant to section 401(k)(4)(B). To prevent the section 401(k)(4)(B) prohibition from causing a plan to fail section 410(b), the existing regulations provide that employees of either governmental or tax-exempt entities who are precluded from being eligible employees under a section 401(k) plan by reason of section 401(k)(4)(B) may be treated as excludable in applying the minimum coverage rules to a section 401(k) plan or a section 401(m) plan that is provided under the same general arrangement as the section 401(k) plan, if more than 95 percent of the employees of the employer who are not

precluded from being eligible employees by section 401(k)(4)(B) benefit under the plan for the plan year. Although tax-exempt organizations described in section 501(c)(3) were precluded by section 401(k)(4)(B) from maintaining a section 401(k) plan, they were permitted to allow their employees to make salary reduction contributions to a plan or contract that satisfies section 403(b) (a section 403(b) plan).

Section 1426(a) of SBJPA amended section 401(k)(4)(B), effective for plan years beginning after December 31, 1996, to allow nongovernmental tax-exempt organizations (including organizations exempt under section 501(c)(3)) to maintain section 401(k) plans. Thus, a section 501(c)(3) tax-exempt organization can now maintain a section 401(k) plan, a section 403(b) plan, or both. Prior to the enactment of SBJPA, many eligible tax-exempt organizations maintained section 403(b) plans. In light of this provision of SBJPA, section 664 of EGTRRA directed the Secretary of the Treasury to modify the regulations under section 410(b) to provide that employees of an organization described in section 403(b)(1)(A)(i) (a section 501(c)(3) organization) who are eligible to make contributions under section 403(b) pursuant to a salary reduction agreement may be treated as excludable with respect to a plan under section 401(k) or a plan under section 401(m) that is provided under the same general arrangement as a plan under section 401(k), if (1) no employee of an organization described in section 403(b)(1)(A)(i) is eligible to participate in such section 401(k) plan or section 401(m) plan and (2) 95 percent of the