

b. Demonstration of this level of protection is established through system tests and analysis.

2. An environment external to the airframe of the field strengths shown in the table below for the frequency ranges

indicated. Immunity to both peak and average field strength components from the table must be demonstrated.

Frequency	Field Strength (volts per meter)	
	Peak	Average
10 kHz–100 kHz .....	50	50
100 kHz–500 kHz .....	50	50
500 kHz–2 MHz .....	50	50
2 MHz–30 MHz .....	100	100
30 MHz–70 MHz .....	50	50
70 MHz–100 MHz .....	50	50
100 MHz–200 MHz .....	100	100
200 MHz–400 MHz .....	100	100
400 MHz–700 MHz .....	700	50
700 MHz–1 GHz .....	700	100
1 GHz–2 GHz .....	2000	200
2 GHz–4 GHz .....	3000	200
4 GHz–6 GHz .....	3000	200
6 GHz–8 GHz .....	1000	200
8 GHz–12 GHz .....	3000	300
12 GHz–18 GHz .....	2000	200
18 GHz–40 GHz .....	600	200

The field strengths are expressed in terms of peak of the root-mean-square (rms) over the complete modulation period.

The environment levels identified above are the result of an FAA review of existing studies on the subject of HIRF and of the work of the Electromagnetic Effects Harmonization Working Group of the Aviation Rulemaking Advisory Committee.

#### Applicability

These special conditions are applicable to Gulfstream G150 airplanes modified by Gulfstream Aerospace Corporation. Should Gulfstream Aerospace Corporation apply at a later date for a supplemental type certificate to modify any other model included on Type Certificate No. A16NM to incorporate the same or similar novel or unusual design feature, these special conditions would apply to that model as well under provisions of § 21.101.

#### Conclusion

This action affects only certain novel or unusual design features on Gulfstream G150 airplanes modified by Gulfstream Aerospace Corporation. It is not a rule of general applicability and affects only the applicant who applied to the FAA for approval of these features on the airplane.

#### List of Subjects in 14 CFR Part 25

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

■ The authority citation for these special conditions is as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

#### The Special Conditions

■ Therefore, under the authority delegated to me by the Administrator, the following special conditions are issued as part of the supplemental type certification basis for the G150 airplanes modified by Gulfstream Aerospace Corporation.

1. *Protection from Unwanted Effects of High-Intensity Radiated Fields (HIRF).* Each electrical and electronic system that performs critical functions must be designed and installed to ensure that the operation and operational capability of these systems to perform critical functions are not adversely affected when the airplane is exposed to high-intensity radiated fields.

2. For the purpose of these special conditions, the following definition applies:

*Critical Functions:* Functions whose failure would contribute to or cause a failure condition that would prevent continued safe flight and landing of the airplane.

Issued in Renton, Washington, on September 8, 2006.

**Kalene C. Yanamura,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*  
[FR Doc. E6–15401 Filed 9–15–06; 8:45 am]

**BILLING CODE 4910–13–P**

#### DEPARTMENT OF TRANSPORTATION

##### Federal Aviation Administration

#### 14 CFR Part 97

[Docket No. 30514 ; Amdt. No. 3185]

#### 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 September 18, 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 as of September 18, 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 the 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 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 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 September 8, 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:

**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, ISMLS, MLS/DME, MLS/RNAV; § 97.31 RADAR SIAPs; § 97.33 RNAV SIAPs; and § 97.35 COPTER SIAPs, Identified as follows:

\* \* \* *Effective Upon Publication*

FDC date	State	City	Airport	FDC Number	Subject
08/31/06 .....	CO	CORTEZ .....	CORTEZ MUNI .....	6/7621	RNAV (GPS) Y RWY 21, ORIG
08/31/06 .....	CO	CORTEZ .....	CORTEZ MUNI .....	6/7623	RNAV (GPS) Z RWY 21, ORIG
08/25/06 .....	KS	WICHITA .....	BEECH FACTORY .....	6/7858	RNAV (GPS) RWY 36, ORIG-A
08/25/06 .....	KS	WICHITA .....	BEECH FACTORY .....	6/7860	RNAV (GPS) RWY 18, ORIG
08/25/06 .....	OK	ADA .....	ADA MUNI .....	6/7878	VOR/DME A, ORIG-D
08/25/06 .....	OK	ADA .....	ADA MUNI .....	6/7879	VOR/DME RWY 17, AMDT 1C
08/25/06 .....	OK	ADA .....	ADA MUNI .....	6/7880	GPS RWY 35, ORIG-B
08/25/06 .....	OK	ADA .....	ADA MUNI .....	6/7882	GPS RWY 17, ORIG-A
08/28/06 .....	ME	SANFORD .....	SANFORD REGIONAL .....	6/8038	ILS RWY 7, AMDT 3A
08/28/06 .....	RI	BLOCK ISLAND .....	BLOCK ISLAND STATE .....	6/8064	RNAV (GPS) RWY 10, ORIG
08/28/06 .....	NC	MORGANTON .....	FOOTHILLS REGIONAL .....	6/8076	LOC RWY 3, ORIG-C
08/28/06 .....	PA	HARRISBURG .....	CAPITAL CITY .....	6/8077	ILS RWY 8, AMDT 10F
08/29/06 .....	FL	PENSACOLA .....	PENSACOLA REGIONAL .....	6/8196	LOC/DME RWY 26, ORIG
08/29/06 .....	FL	ST.PETERSBURG-CLEARWATER.	ST.PETERSBURG-CLEARWATER INTL	6/8201	ILS RWY 17L, AMDT 19C
08/29/06 .....	FL	MIAMI .....	MIAMI INTL .....	6/8202	ILS OR LOC RWY 26L, AMDT 14C
08/29/06 .....	FL	DAYTONA BEACH .....	DAYTONA BEACH INTL .....	6/8230	RNAV (GPS) RWY 7R, ORIG
08/29/06 .....	FL	DAYTONA BEACH .....	DAYTONA BEACH INTL .....	6/8232	RADAR-1, AMDT 8
08/29/06 .....	FL	DAYTONA BEACH .....	DAYTONA BEACH INTL .....	6/8233	RNAV (GPS) RWY 34, AMDT 1
08/30/06 .....	IL	CARMI .....	CARMI MUNI .....	6/8315	NDB RWY 36, AMDT 1
08/30/06 .....	IL	CARMI .....	CARMI MUNI .....	6/8316	GPS RWY 36, ORIG
08/30/06 .....	IN	FORT WAYNE .....	FORT WAYNE INTERNATIONAL .....	6/8324	ILS OR LOC RWY 32, AMDT 28
08/30/06 .....	AK	GUSTAVUS .....	GUSTAVUS .....	6/8328	VOR/DME RWY 29, AMDT 1
08/30/06 .....	AK	RUSSIAN MISSION .....	RUSSIAN MISSION .....	6/8384	RNAV (GPS) RWY 35, ORIG
08/30/06 .....	AK	RUSSIAN MISSION .....	RUSSIAN MISSION .....	6/8386	RNAV (GPS) RWY 17, ORIG
08/31/06 .....	GU	AGANA .....	GUAM INTL .....	6/8410	THIS NOTAM REPLACES FDC 6/6548 PUBLISHED IN TL06-20. VOR/DME OR TACAN RWY 6L, ORIG-A
09/01/06 .....	MA	HYANNIS .....	BARNSTABLE MUNI-BOARDMAN/ POLANDO FIELD.	6/8551	ILS OR LOC RWY 24, AMDT 17
08/31/06 .....	MI	LUDINGTON .....	MASON COUNTY .....	6/8593	NDB RWY 25, ORIG
08/31/06 .....	MI	LUDINGTON .....	MASON COUNTY .....	6/8595	GPS RWY 25, ORIG
09/06/06 .....	AL	MOBILE .....	MOBILE DOWNTOWN .....	6/9133	ILS OR LOC RWY 32, AMDT 1A
09/06/06 .....	FL	FERNANDINA BEACH .....	FERNANDINA BEACH MUNI .....	6/9134	RNAV (GPS) RWY 13, ORIG
09/06/06 .....	NY	BUFFALO .....	NIAGARA INTL .....	6/9136	RNAV (GPS) RWY 14, ORIG-A
06/13/06 .....	NE	NORTH PLATTE .....	NORTH PLATTE RGNL AIRPORT LEE BIRD FIELD.	6/9612	ILS RWY 30, AMDT 5C

[FR Doc. E6-15252 Filed 9-15-06; 8:45 am]

BILLING CODE 4910-13-P

## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Part 211

[Release No. SAB 108]

### Staff Accounting Bulletin No. 108

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Publication of Staff Accounting Bulletin.

**SUMMARY:** The interpretations in this Staff Accounting Bulletin express the staff's views regarding the process of quantifying financial statement misstatements. The staff is aware of diversity in practice. For example, certain registrants do not consider the effects of prior year errors on current year financial statements, thereby allowing improper assets or liabilities to remain unadjusted. While these errors

may not be material if considered only in relation to the balance sheet, correcting the errors could be material to the current year income statement. Certain registrants have proposed to the staff that allowing these errors to remain on the balance sheet as assets or liabilities in perpetuity is an appropriate application of generally accepted accounting principles. The staff believes that approach is not in the best interest of the users of financial statements. The interpretations in this Staff Accounting Bulletin are being issued to address diversity in practice in quantifying financial statement misstatements and the potential under current practice for the build up of improper amounts on the balance sheet.

**DATES:** September 13, 2006.

**FOR FURTHER INFORMATION CONTACT:** Mark S. Mahar, Office of the Chief Accountant (202) 551-5300, Todd E. Hardiman, Division of Corporation Finance (202) 551-3400, or Toai P. Cheng (202) 551-6918, Division of Investment Management, Securities and

Exchange Commission, 100 F Street, NE., Washington, DC 20549.

**SUPPLEMENTARY INFORMATION:** The statements in staff accounting bulletins are not rules or interpretations of the Commission, nor are they published as bearing the Commission's official approval. They represent interpretations and practices followed by the Division of Corporation Finance, the Division of Investment Management and the Office of the Chief Accountant in administering the disclosure requirements of the Federal securities laws.

Dated: September 13, 2006.

Nancy M. Morris,  
Secretary.

### PART 211—[AMENDED]

■ Accordingly, Part 211 of Title 17 of the Code of Federal Regulations is amended by adding Staff Accounting Bulletin No. 108 to the table found in Subpart B.