

Part A, Subpart III, Section 44701, "General requirements." Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

### Regulatory Findings

We have determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD would not have a substantial direct effect on the States, on the relationship between the national Government and the States, or on the distribution of power and responsibilities among the various levels of government.

For the reasons discussed above, I certify that the proposed regulation:

1. Is not a "significant regulatory action" under Executive Order 12866;
2. Is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and
3. Would not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

We prepared a regulatory evaluation of the estimated costs to comply with this proposed AD. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

### The Proposed Amendment

Under the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend 14 CFR part 39 as follows:

### PART 39—AIRWORTHINESS DIRECTIVES

1. The authority citation for part 39 continues to read as follows:

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

#### § 39.13 [Amended]

2. The FAA amends § 39.13 by adding the following new airworthiness directive:

**Sicma Aero Seat:** Docket No. FAA-2006-24036; Directorate Identifier 2006-NE-04-AD.

### Comments Due Date

(a) The Federal Aviation Administration (FAA) must receive comments on this airworthiness directive (AD) action by May 16, 2006.

### Affected ADs

- (b) None.

### Applicability

(c) This AD applies to Sicma Aero Seat, passenger seat assemblies, part numbers (P/Ns) 42XX series, 50XX series, 63XX series, 65XX series, 71XX series, 78XX series, 83XX series, 85XX series, 90XX series, 91XX series, and 92XX series, with aft track fittings, P/N 90-000120-790-0, installed. Refer to Annex 1 of Sicma Aero Seat Service Bulletin No. 90-25-005, Issue 2, dated March 31, 1999, for the full part numbers. These seat assemblies are installed on, but not limited to, Airbus A300, A310, A318, A319, A320, A321, and A330 series airplanes.

### Unsafe Condition

(d) This AD results from reports of loose and unlocked aft track fittings on Sicma Aero Seat, passenger seat assemblies. We are issuing this AD to prevent detachment of passenger seat assemblies, especially during emergency conditions, leading to occupant injury.

### Compliance

(e) You are responsible for having the actions required by this AD performed within 600 flight hours after the effective date of this AD, unless the actions have already been done.

### Aft Track Fitting Modification

(f) Modify aft track fittings, P/N 90-000120-790-0, by installing new tab locks, P/N 00-4399, under the locking bolts.

(g) Torque locking bolts to 17.4-to-34.7 inch pounds.

(h) Stamp amendment "Z" on the seat assembly identification plate.

(i) Use the Accomplishment Instructions of Sicma Aero Seat Service Bulletin No. 90-25-005, Issue 2, dated March 31, 1999, to do these actions.

### Alternative Methods of Compliance

(j) The Manager, Boston Aircraft Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

### Related Information

(k) Direction Generale de L'Aviation Civile, AD 1994-085(AB) R2, dated July 13, 1999, also addresses the subject of this AD.

Issued in Burlington, Massachusetts, on March 13, 2006.

**Peter A. White,**

*Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.*  
[FR Doc. E6-3908 Filed 3-16-06; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Docket No. FAA-2006-24027; Airspace Docket No. 06-ASO-1]

**RIN 2120-AA66**

### Proposed Modification of VOR Federal Airways; and Establishment of Area Navigation Route; NC

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This action proposes to modify Very High Frequency Omnidirectional Range (VOR) Federal Airways V-56 and V-290, NC; and Colored Federal Airway G-13, NC; to remove unusable airway segments. The affected airway segments are unusable because they are based on nondirectional beacon (NDB) navigation aids that have been permanently decommissioned. In addition, the FAA proposes to establish a new low altitude area navigation (RNAV) route, designated T-243, to enhance instrument flight rules (IFR) access to the Outer Banks area of North Carolina.

**DATES:** Comments must be received on or before May 1, 2006.

**ADDRESSES:** Send comments on this proposal to the Docket Management System, U.S. Department of Transportation, Room Plaza 401, 400 Seventh Street, SW., Washington, DC 20590-0001. You must identify FAA Docket No. FAA-2006-24027 and Airspace Docket No. 06-ASO-1, at the beginning of your comments. You may also submit comments through the Internet at <http://dms.dot.gov>.

**FOR FURTHER INFORMATION CONTACT:** Paul Gallant, Airspace and Rules, Office of System Operations Airspace and AIM, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

### SUPPLEMENTARY INFORMATION:

#### Comments Invited

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments, as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic,

environmental, and energy-related aspects of the proposal.

Communications should identify both docket numbers (FAA Docket No. FAA–2006–24027 and Airspace Docket No. 06–ASO–1) and be submitted in triplicate to the Docket Management System (see **ADDRESSES** section for address and phone number). You may also submit comments through the Internet at <http://dms.dot.gov>.

Commenters wishing the FAA to acknowledge receipt of their comments on this action must submit with those comments a self-addressed, stamped postcard on which the following statement is made: “Comments to FAA Docket No. FAA–2006–24027 and Airspace Docket No. 06–ASO–1.” The postcard will be date/time stamped and returned to the commenter.

All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this action may be changed in light of comments received. All comments submitted will be available for examination in the public docket both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

#### Availability of NPRM's

An electronic copy of this document may be downloaded through the Internet at <http://dms.dot.gov>. Recently published rulemaking documents can also be accessed through the FAA's Web page at <http://www.faa.gov>, or the **Federal Register's** Web page at <http://www.gpoaccess.gov/fr/index.html>.

You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office (see **ADDRESSES** section for address and phone number) between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. An informal docket may also be examined during normal business hours at the office of the Regional Air Traffic Division, Federal Aviation Administration, 1701 Columbia Ave., College Park, GA 30337.

Persons interested in being placed on a mailing list for future NPRM's should contact the FAA's Office of Rulemaking, (202) 267–9677, for a copy of Advisory Circular No. 11–2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

#### Background

VOR Federal Airways V–56 and V–290, and Colored Federal Airway G–13

include segments that are based on navigational information derived from the Pamlico, NC, NDB, and/or the Hatteras Inlet, NC, NDB. These state-owned navigation aids have been permanently decommissioned and are no longer available as a navigation reference source. As a result, the descriptions of these airways must be revised to delete the segments that were rendered unusable by the decommissioning of the NDBs.

#### The Proposal

The FAA is proposing an amendment to Title 14 Code of Federal Regulations (14 CFR) part 71 to modify the descriptions of VOR Federal Airways V–56 and V–290, and Colored Federal Airway G–13, by deleting segments that are based on NDBs that are no longer in service. The FAA is also proposing to establish a Global Positioning System (GPS)/Global Navigation Satellite System (GNSS) area navigation route, designated T–243, to enhance IFR navigation in the Outer Banks area of North Carolina.

Specifically, the FAA proposes to amend V–56 by deleting the airway segment that extends from the charted PUNGO fix to the Hatteras Inlet NDB. V–290 would be modified by deleting the segment that extends from the PUNGO fix to the Pamlico NDB. Colored Federal Airway G–13 would be modified by removing the segments that are based on the Pamlico NDB and the Hatteras Inlet NDB. A short segment of G–13, extending from the Manteo, NC, NDB to a point defined by the intersection of the Manteo NDB 139° (T)/148° (M) bearing and the Wright Brothers VOR/DME 22-mile DME arc, would be retained. Proposed RNAV route T–243 would extend from the PUNGO fix, southeastward to HULIP WP, then northeastward to ZOLMN fix. The proposed T–243 route would extend over the North Carolina Outer Banks in the general vicinity of the unusable airway segments discussed above. This route would enhance IFR access to that area and provide connectivity to the Federal airway structure.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this proposed regulation: (1) Is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under Department of Transportation (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. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this proposed rule, when promulgated, 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 71

Airspace, Incorporation by reference, Navigation (air).

#### The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

#### PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

1. The authority citation for part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

#### § 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.9N, Airspace Designations and Reporting Points, dated September 1, 2005, and effective September 15, 2005, is amended as follows:

##### *Paragraph 6009(a) Colored Federal Airways.*

\* \* \* \* \*

##### **G–13 [Revised]**

From Manteo, NC, NDB, to INT Manteo, NC, NDB 139° (T)/148° (M) bearing and Wright Brothers, NC, 22 miles DME.

\* \* \* \* \*

##### *Paragraph 6010(a) Domestic VOR Federal Airways.*

\* \* \* \* \*

##### **V–56 [Revised]**

From Meridian, MS; Kewanee, MS; Montgomery, AL; Tuskegee, AL; Columbus, GA; INT Columbus 087° (T) and Macon, GA, 266° (T) radials; Macon; Colliers, SC; Columbia, SC; Florence, SC; Fayetteville, NC, 41 miles 15 MSL, INT Fayetteville 098° (T) and New Bern, NC 256° (T) radials; to New Bern.

\* \* \* \* \*

##### **V–290 [Revised]**

From Rainelle, WV; Montebello, VA; to Flat Rock, VA. From Tar River, NC; to INT Tar River 109° (T)/114° (M) radial and New Bern, NC, 042° (T)/050° (M) radial.

\* \* \* \* \*

Paragraph 6011 Contiguous United States  
Area Navigation Routes.

\* \* \* \* \*

**T-243 PUNGO to ZOLMN [New]**

PUNGO .....	Fix .....	Lat. 35°36'38" N., long. 76°27'03" W.
HULIP .....	WP .....	Lat. 35°07'47" N., long. 75°48'32" W.
ZOLMN .....	Fix .....	Lat. 35°38'42" N., long. 75°24'27" W.

\* \* \* \* \*

Issued in Washington, DC, on March 9, 2006.

**Edith V. Parish,**

*Manager, Airspace and Rules.*

[FR Doc. E6-3852 Filed 3-16-06; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

**[REG-138879-05]**

**RIN 1545-BE87**

#### Treatment of Excess Loss Accounts; Correction

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

**ACTION:** Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations that was published in the **Federal Register** on Thursday, January 26, 2006 (71 FR 4319). These regulations provide guidance under section 1502 that governs certain basis determinations and adjustments of subsidiary stock in certain transactions involving members of a consolidated group.

**FOR FURTHER INFORMATION CONTACT:** Theresa M. Kolish, (202) 622-7530 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-138879-05) that is the subject of these corrections is under section 1502 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-138879-05) contains errors that may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-138879-05), that was the subject of FR Doc. 06-586, are corrected as follows:

#### PART 1—[CORRECTED]

1. On page 4319, column 2, in the preamble under the paragraph heading **FOR FURTHER INFORMATION CONTACT**, line 4, the language, "Sonya Cruse, (202) 622-4693 (not toll-)" is corrected to read "Treena Garrett, (202) 622-7180 (not toll-".

2. On page 4319, column 3, in the preamble under the paragraph heading "Special Analysis", line 15, the language, "business, Moreover, the number of" is corrected to read "businesses. Moreover, the number of".

3. On page 4320, column 1, under the paragraph heading "PART 1—INCOME TAXES", **Par. 2.**, item 3, the language, "3. Revising the paragraph heading for paragraph (h)." is removed.

4. On page 4320, column 1, under the paragraph heading "PART 1—INCOME TAXES", **Par. 2.**, item 5, the language, "5. Adding new paragraph (h)(3)." is corrected to read "5. Adding a new sentence at the end of paragraph (h)(3).".

#### § 1.1502-19 [Corrected]

4. On page 4320, column 1, the section heading, "§ 1.1502-19 Excess Loss Accounts." is corrected to read "§ 1.1502-19 Excess loss accounts..".

5. On page 4320, column 1, under the heading "BILLING CODE", the language, "4820-01-P" is corrected to read "4830-01-P".

**Guy R. Traynor,**

*Chief, Publications and Regulations Branch,  
Legal Processing Division, Associate Chief  
Counsel (Procedure and Administration).*

[FR Doc. 06-2535 Filed 3-16-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

**[REG-107722-00]**

**RIN 1545-AY22**

#### Corporate Estimated Tax; Correction

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

**ACTION:** Correction to notice of public hearing cancellation on proposed rulemaking.

**SUMMARY:** This document contains a correction to a cancellation of public hearing notice which was published in the **Federal Register** on Friday, March 3, 2006 (71 FR 10940) relating to corporate estimated taxes.

**FOR FURTHER INFORMATION CONTACT:** Pamela Fuller, (202) 622-4910 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The proposed regulation that is the subject of this correction is under sections 6425 and 6655 of the Internal Revenue Code.

##### Need for Correction

As published, the proposed regulation (REG-107722-00) contains an error that may prove to be misleading and is in need of clarification.

#### Correction of Publication

Accordingly, the publication of the cancellation of notice of public hearing on proposed rulemaking (REG-107722-00), which was the subject of FR Doc. E6-3062, is corrected as follows:

On page 10940, column 1, in the preamble under the section caption **SUMMARY**, the paragraph is corrected to read as follows:

**SUMMARY:** The public hearing cancellation notice published in the **Federal Register** on Friday, March 3, 2006 (71 FR 10940) cancelled only the public hearing and does not withdraw the proposed regulations (REG-107722-00), published in the **Federal Register** on Monday, December 12, 2005 (70 FR