

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 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.

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the U.S. Code. Subtitle 1, Section 106, describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it adds additional controlled airspace in the Cleveland, OH area at Lorain County Regional Airport, Lorain, OH.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

■ In consideration of the foregoing, the Federal Aviation Administration amends 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 14 CFR 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 Part 71.1 of the Federal Aviation Administration Order 7400.9S, Airspace Designations and Reporting Points, signed October 3, 2008, and effective October 31, 2008, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface.

* * * * *

AGL OH E5 Cleveland, OH [Amended]

That airspace extending upward from 700 feet above the surface bounded by a line beginning at lat. 41°25'00" N., long. 82°23'00" W., to lat. 41°56'00" N., long. 81°22'00" W., to lat. 41°48'00" N., long. 81°02'00" W., to lat. 41°32'00" N., long. 81°03'00" W., to lat.

41°11'00" N., long. 81°48'00" W., to lat. 41°11'00" N., long. 82°21'00" W., to lat. 41°14'39" N., long. 82°21'44" W., to lat. 41°18'06" N., long. 82°23'52" W., to lat. 41°18'42" N., long. 82°22'07" W., thence to the point of beginning.

* * * * *

Issued in Fort Worth, Texas, on May 14, 2009.

Anthony D. Roetzel,

Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. E9–13184 Filed 6–5–09; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2009–0115; Airspace Docket No. 09–AGL–3]

Amendment of Class E Airspace; Mount Sterling, IL

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action amends Class E airspace at Mount Sterling, IL. Additional controlled airspace is necessary to accommodate Area Navigation (RNAV) Standard Instrument Approach Procedures (SIAP) at Mount Sterling Municipal Airport, Mount Sterling, IL. The FAA is taking this action to enhance the safety and management of Instrument Flight Rule (IFR) operations at Mount Sterling Municipal Airport.

DATES: *Effective Date:* 0901 UTC, August 27, 2009. The Director of the Federal Register approves this incorporation by reference action under 1 CFR Part 51, subject to the annual revision of FAA Order 7400.9 and publication of conforming amendments.

FOR FURTHER INFORMATION CONTACT: Scott Enander, Central Service Center, Operations Support Group, Federal Aviation Administration, Southwest Region, 2601 Meacham Blvd., Fort Worth, TX 76193–0530; telephone (817) 321–7716.

SUPPLEMENTARY INFORMATION:

History

On March 9, 2009, the FAA published in the **Federal Register** a notice of proposed rulemaking to amend Class E airspace at Mount Sterling, IL, adding additional controlled airspace at Mount Sterling Municipal Airport, Mount Sterling, IL. (74 FR 9974, Docket No. FAA–2009–0115). Interested parties were invited to participate in this

rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received. Class E airspace designations are published in paragraph 6005 of FAA Order 7400.9S signed October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR Part 71.1. The Class E airspace designations listed in this document will be published subsequently in the Order.

The Rule

This action amends Title 14 Code of Federal Regulations (14 CFR) Part 71 by amending Class E airspace at Mount Sterling, IL, adding additional controlled airspace at Mount Sterling Municipal Airport, Mount Sterling, IL, for the safety and management of IFR operations.

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. Therefore, this regulation: (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. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this 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.

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the U.S. Code. Subtitle 1, Section 106, describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it adds additional controlled airspace at Mount Sterling Municipal Airport, Mount Sterling, IL.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

■ In consideration of the foregoing, the Federal Aviation Administration amends 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 14 CFR 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 Part 71.1 of the Federal Aviation Administration Order 7400.9S, Airspace Designations and Reporting Points, signed October 3, 2008, and effective October 31, 2008, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface.

* * * * *

AGL IL E5 Mount Sterling, IL [Amended]

Mount Sterling Municipal Airport, IL
(Lat. 39°59'07" N., long. 90°48'15" W.)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Mount Sterling Municipal Airport.

* * * * *

Issued in Fort Worth, Texas, on May 14, 2009.

Anthony D. Roetzel,

Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. E9–13185 Filed 6–5–09; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9449]

RIN 1545–BH84

Allocation and Reporting of Mortgage Insurance Premiums; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to temporary regulations (TD 9449) that were published in the **Federal Register** on Thursday, May 7, 2009 (74 FR 21256) that explain how to allocate prepaid qualified mortgage insurance premiums to determine the amount of the prepaid premium that is

treated as qualified residence interest each taxable year under section 163(h)(4)(F) of the Internal Revenue Code. The temporary regulations also provide guidance to reporting entities receiving premiums, including prepaid premiums, for mortgage insurance. The temporary regulations reflect changes to the law made by the Tax Relief and Health Care Act of 2006 and the Mortgage Forgiveness Debt Relief Act of 2007.

DATES: This correction is effective on June 8, 2009, and is applicable beginning May 7, 2009.

FOR FURTHER INFORMATION CONTACT: Angela Warren (202) 622–4950 or Stephen Coleman (202) 622–4910 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

The temporary regulations that are the subject of this document are under section 163–11T(e) of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 9449) contain an error that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.163–11T [Amended]

■ **Par. 2.** Section 1.163–11T, paragraph (e) is amended by removing the language in the first sentence “expires on May 7, 2012.” and adding in its place “expires on May 4, 2012.”

Diane O. Williams,

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

[FR Doc. E9–13234 Filed 6–5–09; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 20**

[TD 9448]

RIN 1545–BH96; RIN 1545–BI56

Use of Actuarial Tables in Valuing Annuities, Interests for Life or Terms of Years, and Remainder or Reversionary Interests; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (TD 9448), that were published in the **Federal Register** on Thursday, May 7, 2009 (74 FR 21438). This regulation relates to the use of actuarial tables in valuing annuities, interests for life or terms of years, and remainder or reversionary interests.

DATES: This correction is effective on June 8, 2009 and is applicable beginning May 1, 2009.

FOR FURTHER INFORMATION CONTACT: Mayer R. Samuels, (202) 622–3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulation (TD 9448) that is the subject of this correction is under sections 170 and 2032 of the Internal Revenue Code.

Need for Correction

As published, TD 9448 contains errors that may prove to be misleading and is in need of clarification.

List of Subjects**26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 20

Estate taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR parts 1 and 20 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** For each section listed in the table below, remove the language in the