

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 (Obstacle) Departure Procedure, Amdt 3.
01/10/07 .....	AK	Pilot Point .....	Pilot Point .....	7/0592	RNAV (GPS) Rwy 7, Orig.
01/10/07 .....	AK	Pilot Point .....	Pilot Point .....	7/0593	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.

**FOR FURTHER INFORMATION CONTACT:**

Bruce A. Decker at (202) 622-7550 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The temporary regulations (TD 9303) that is the subject of these corrections are under sections 368 and 354 of the Internal Revenue Code.

**Need for Correction**

As published, the temporary regulations (TD 9303) contains errors that may prove to be misleading and are in need of correction.

**Correction of Publication**

Accordingly, the temporary regulations (TD 9303) that was the subject of FR Doc. E6-21565, is corrected as follows:

1. On page 75879, column 1, in the preamble, under the caption "SUMMARY:", line 9, the language "securities of the acquiring corporation is" is corrected to read "securities of the acquiring corporation are."

2. On page 75880, column 1, in the preamble, under the paragraph heading "Background", first full paragraph of the column, line 5, the language "its operating assets to Y for \$34x dollars," is corrected to read "its operating assets to Y for \$34x,."

3. On page 75880, column 1, in the preamble, under the paragraph heading "Background", second full paragraph of the column, line 7, the language "requirements of section 354 and 356, is corrected to read "requirements of sections 354 and 356,."

4. On page 75881, column 1, in the preamble, under the paragraph heading "Special Analyses", line 7 from the bottom of the paragraph, the language "published elsewhere in this **Federal**" is corrected to read "published elsewhere in this issue of the **Federal**."

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**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 \* \* \*

**§ 1.368-2T [Corrected]**

■ **Par. 2.** Section 1.368-2T is amended by revising paragraph (l)(1) to read as follows:

**§ 1.368-2T Definition of terms (temporary).**

\* \* \* \* \*

(l) \* \* \*

(1) *General rule.* In order to qualify as a reorganization under section 368(a)(1)(D), a corporation (transferor corporation) must transfer all or part of its assets to another corporation (transferee corporation) and immediately after the transfer the transferor corporation, or one or more of its shareholders (including persons who were shareholders immediately before the transfer), or any combination thereof, must be in control of the transferee corporation; but only if, in pursuance of the plan, stock or securities of the transferee corporation are distributed in a transaction which qualifies under section 354, 355, or 356.

\* \* \* \* \*

**LaNita Van Dyke,**

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

[FR Doc. E7-861 Filed 1-23-07; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 117**

**[CGD08-07-001]**

**Drawbridge Operating Regulations;  
Berwick Bay (Atchafalaya River),  
Morgan City, LA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, Eighth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the BNSF Railway Company Vertical Lift Span Bridge across Berwick Bay, mile 0.4 (Atchafalaya River, mile 17.5), at Morgan City, St. Mary Parish, Louisiana. This deviation provides for the bridge to remain closed to navigation for 12 consecutive hours to conduct scheduled maintenance to the drawbridge.

**DATES:** This deviation is effective from 8 a.m. until 8 p.m. on Wednesday, February 7, 2007.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, Room 1313, 500 Poydras Street, New Orleans, Louisiana 70130-3310 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 671-2128.

The Bridge Administration Branch maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:**

David Frank, Bridge Administration Branch, telephone (504) 671-2128.

**SUPPLEMENTARY INFORMATION:** The BNSF Railway Company has requested a temporary deviation in order to replace the railroad signal circuits of the BNSF Railway Railroad Vertical Lift Span Bridge across Berwick Bay, mile 0.4 (Atchafalaya River, mile 17.5) at Morgan City, St. Mary Parish, Louisiana. Replacement of the signal circuits is necessary to turn the lining of signals across the bridge into a fully automatic operation so that the bridge will be in full compliance with requirements of the Federal Railroad Administration. This temporary deviation will allow the bridge to remain in the closed-to-navigation position from 8 a.m. until 8 p.m. on Wednesday, February 7, 2007. The proposed work was previously scheduled for Wednesday, December 13, 2006, but had to be postponed due to parts being unavailable. The required parts have been received and BNSF is now ready to accomplish the repairs. There may be times, during the closure period, when the draw will not be able to open for emergencies.

The bridge provides 4 feet of vertical clearance in the closed-to-navigation position. Thus, most vessels will not be able to transit through the bridge site when the bridge is closed. Navigation on the waterway consists of tugs with tows, fishing vessels and recreational craft including sailboats and powerboats. Due to prior experience, as well as coordination with waterway users, it has been determined that this closure will not have a significant effect on these vessels.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: January 16, 2007.

**Marcus Redford,**

*Bridge Administrator.*

[FR Doc. E7-994 Filed 1-23-07; 8:45 am]

**BILLING CODE 4910-15-P**