

Manual, 04, Airworthiness Limitations, Revision 18, dated September 2006; and SOCATA TB 200 Model Maintenance Manual, 04, Airworthiness Limitations, Revision 18, dated September 2006, to do the actions required by this AD, unless the AD specifies otherwise.

(1) The Director of the Federal Register approved the incorporation by reference of this service information under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) For service information identified in this AD, contact EADS SOCATA, Direction des Services, 65921 Tarbes Cedex 9, France; telephone: 33 (0)5 62.41.73.00; fax: 33 (0)5 62.41.76.54; or SOCATA AIRCRAFT, INC., North Perry Airport, 7501 Airport Road, Pembroke Pines, Florida 33023; telephone: (954) 893-1400; fax (954) 964-4141.

(3) You may review copies at the FAA, Central Region, Office of the Regional Counsel, 901 Locust, Room 506, Kansas City, Missouri 64106; or at 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/cfr/ibr-locations.html>.

Issued in Kansas City, Missouri, on June 22, 2007.

Kim Smith,

Manager, Small Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA-2007-27332; Airspace Docket No. 07-AWP-2]

Establishment of Low Altitude Area Navigation Routes (T-Routes); Los Angeles, CA

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action establishes three low altitude Area Navigation (RNAV) routes, designated T-245, T-247, and T-249 in the Los Angeles International Airport, CA, terminal area. T-routes are low altitude Air Traffic Service (ATS) routes, based on RNAV, for use by aircraft having instrument flight rules (IFR) approved Global Positioning System (GPS)/Global Navigation Satellite System (GNSS) equipment. The FAA is taking this action to enhance safety and improve the efficient use of the navigable airspace in the Los Angeles International Airport, CA, terminal area.

DATES: *Effective Dates:* 0901 UTC, August 30, 2007. 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: Ken McElroy, Airspace and Rules Group, Office of System Operations Airspace and AIM, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

SUPPLEMENTARY INFORMATION:

History

On April 23, 2007, the FAA published in the **Federal Register** a notice of proposed rulemaking (NPRM) to establish three low altitude T-routes in the Los Angeles terminal area (72 FR 20078). Interested parties were invited to participate in this rulemaking effort by submitting written comments on this proposal to the FAA. Two comments were received in response to the NPRM.

Analysis of Comments

Both commenters wrote in support of the proposal and added a recommendation that the routes begin at the POPPR waypoint instead of the Seal Beach VORTAC, since the T-routes are not dependent on ground-based navigational aids, and that the FAA continue working with users to identify and chart needed routes through busy terminal areas. The FAA agrees low altitude T-routes are not dependent on ground-based navigational aids. However, the FAA's decision to begin the routes at the Seal Beach VORTAC, overlapping V-25 & V-165, was made to eliminate the possibility of clearance read back errors when clearing aircraft on multiple routes.

Lastly, the FAA remains committed to the goal of expanded use of RNAV in the National Airspace System. Work is in progress to identify additional locations where low altitude airways would enhance the efficient use of the navigable airspace.

Low Altitude RNAV Route Identification and Charting

Low altitude RNAV routes are identified by the letter "T" prefix followed by a three digit number. The "T" prefix is one of several International Civil Aviation Organization designators used to identify domestic RNAV routes. The FAA has been allocated the letter "T" prefix and the number block 200 to 500 for use in naming these routes. The FAA uses the "T" prefix for RNAV routes in the low altitude en route structure of the National Airspace System.

T-routes are depicted in blue on the appropriate IFR en route low altitude chart(s). Each route depiction includes a GNSS minimum en route altitude to ensure obstacle clearance and communications reception.

The Rule

The FAA is amending Title 14 Code of Federal Regulations (14 CFR) part 71 to establish three low altitude RNAV routes in the Los Angeles International Airport, CA, terminal area. The routes are designated T-245, T-247, and T-249, and will be depicted on the appropriate IFR En Route Low Altitude charts. T-routes are low altitude RNAV ATS routes, similar to Very High Frequency Omnidirectional Range Federal airways, but based on GNSS navigation. RNAV-equipped aircraft capable of filing flight plan equipment suffix "C" may file for these routes.

These T-routes are being established to enhance safety, and to facilitate the more flexible and efficient use of the navigable airspace for en route IFR operations transitioning through and around the Los Angeles Class B airspace area.

Low altitude RNAV routes are published in paragraph 6011 of FAA Order 7400.9P, dated September 1, 2006 and effective September 15, 2006, which is incorporated by reference in 14 CFR 71.1. The low altitude RNAV routes listed in this document will be published subsequently in the Order.

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 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 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.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1E, "Environmental Impacts: Policies and Procedures," paragraph 311a. This airspace action is

not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The 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 7400.9P, Airspace Designations and Reporting Points, dated September 1, 2006, and effective September 15, 2006, is amended as follows:

Paragraph 6011 Area Navigation Routes.

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T-245 Seal Beach, CA (SLI) to SILEX [New]

Seal Beach (SLI)	VORTAC	(Lat. 33°47'00" N., long. 118°03'17" W.)
POPPR	Fix	(Lat. 33°50'34" N., long. 118°17'18" W.)
Santa Monica (SMO)	VOR/DME	(Lat. 34°00'37" N., long. 118°27'24" W.)
SILEX	Fix	(Lat. 34°12'04" N., long. 118°36'39" W.)

* * * * *

T-247 Seal Beach, CA (SLI) to CANOG [New]

Seal Beach (SLI)	VORTAC	(Lat. 33°47'00" N., long. 118°03'17" W.)
POPPR	Fix	(Lat. 33°50'34" N., long. 118°17'18" W.)
Santa Monica (SMO)	VOR/DME	(Lat. 34°00'37" N., long. 118°27'24" W.)
CANOG	Fix	(Lat. 34°13'24" N., long. 118°35'39" W.)

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T-249 Van Nuys, CA (VNY) to Seal Beach, CA [New]

Van Nuys (VNY)	VOR/DME	(Lat. 34°13'24" N., long. 118°29'30" W.)
Santa Monica (SMO)	VOR/DME	(Lat. 34°00'37" N., long. 118°27'24" W.)
POPPR	Fix	(Lat. 33°50'34" N., long. 118°17'18" W.)
Seal Beach (SLI)	VORTAC	(Lat. 33°47'00" N., long. 118°03'17" W.)

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Issued in Washington, DC, June 28, 2007.

Edith V. Parish,
Manager, Airspace and Rules Group.
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[TD 9335]

RIN 1545–BG19

Disclosure Requirements With Respect to Prohibited Tax Shelter Transactions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations under section 6033(a)(2) of the Internal Revenue Code (Code) that provide rules regarding the form, manner and timing of disclosure obligations with respect to prohibited tax shelter transactions to which tax-exempt entities are parties. These temporary regulations affect a broad array of tax-exempt entities, including charities, state and local government

entities, Indian Tribal governments and employee benefit plans, as well as entity managers of these entities. This action is necessary to implement section 516 of the Tax Increase Prevention and Reconciliation Act of 2005. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective on July 6, 2007.

Applicability Date: For dates of applicability, see § 1.6033–5T(g).

FOR FURTHER INFORMATION CONTACT: Galina Kolomietz, (202) 622–6070, or Michael Blumenfeld, (202) 622–1124 (not toll-free numbers). For questions specifically relating to qualified pension plans, individual retirement accounts, and similar tax-favored savings arrangements, contact Dana Barry, (202) 622–6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The Tax Increase Prevention and Reconciliation Act of 2005, Public Law 109–222 (120 Stat. 345) (TIPRA), enacted on May 17, 2006, defines certain transactions as prohibited tax shelter transactions and imposes excise taxes and disclosure requirements with respect to prohibited tax shelter transactions to which a tax-exempt

entity is a party. TIPRA creates new section 4965 and amends sections 6033(a)(2) and 6011(g) of the Code. The amended section 6033(a)(2) requires every tax-exempt entity to which section 4965 applies that is a party to a prohibited tax shelter transaction to disclose to the IRS (in such form and manner and at such time as determined by the Secretary) the following information: (a) That such entity is a party to the prohibited tax shelter transaction; and (b) the identity of any other party to the transaction which is known to the tax-exempt entity. The amended section 6011(g) requires any taxable party to a prohibited tax shelter transaction to disclose by statement to any tax-exempt entity to which section 4965 applies that is a party to such transaction that such transaction is a prohibited tax shelter transaction.

On July 11, 2006, the IRS released Notice 2006–65 (2006–31 IRB 102), which alerted taxpayers to the new provisions. On February 7, 2007, the IRS released Notice 2007–18 (2007–9 IRB 608), which provided interim guidance regarding the circumstances under which a tax-exempt entity will be treated as a party to a prohibited tax shelter transaction for purposes of sections 4965, 6033(a)(2) and 6011(g) and regarding the allocation to various periods of net income and proceeds