

1. Paragraph (e) is redesignated as paragraph (f) and newly-designated paragraphs (f)(1) and (f)(2) are revised.

2. New paragraph (e) is added.

*The addition and revision reads as follows:*

**§ 1.482-2 Determination of taxable income in specific situations.**

\* \* \* \* \*

(e) [The text of proposed § 1.482-2(e) is the same as the text of § 1.482-2T(e) published elsewhere in this issue of the **Federal Register**].

(f) \* \* \* (1) [The text of the proposed amendment to § 1.482-2(f)(1) is the same as the text of § 1.482-2T(f)(1) published elsewhere in this issue of the **Federal Register**].

(2) [The text of the proposed amendment to § 1.482-2(f)(2) is the same as the text of § 1.482-2T(f)(2) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**Par. 6.** Section 1.482-4 is amended as follows:

1. Paragraph (f)(3)(i)(B) is revised.

2. Paragraph (f)(7) is removed.

3. New paragraphs (g) and (h) are added.

*The additions and revision reads as follows:*

**§ 1.482-4 Methods to determine taxable income in connection with a transfer of intangible property.**

\* \* \* \* \*

(f) \* \* \*

(3) \* \* \*

(i) \* \* \*

(B) [The text of the proposed amendment to § 1.482-4(f)(3)(i)(B) is the same as the text of § 1.482-4T(f)(3)(i)(B) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(g) [The text of proposed § 1.482-4(g) is the same as the text of § 1.482-4T(g) published elsewhere in this issue of the **Federal Register**].

(h) [The text of proposed § 1.482-4(h) is the same as the text of § 1.482-4T(h) published elsewhere in this issue of the **Federal Register**].

**Par. 7.** Section 1.482-7 is revised to read as follows:

**§ 1.482-7 Methods to determine taxable income in connection with a cost sharing arrangement.**

[The text of the proposed § 1.482-7 is the same as the text of § 1.482-7T(a) through (m) published elsewhere in this issue of the **Federal Register**].

**Par. 8.** Section 1.482-8 is amended by revising paragraph (b) *Examples 13, 14, 15, 16, 17 and 18* to read as follows:

**§ 1.482-8 Examples of the best method rule.**

\* \* \* \* \*

(b) \* \* \*

*Examples 13 through 18.* [The text of the proposed § 1.482-8(b) *Examples 13 through 18* is the same as the text of § 1.482-8T(b) *Examples 13 through 18* published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**Par. 9.** Section 1.482-9 is added to read as follows:

**§ 1.482-9 Methods to determine taxable income in connection with a controlled services transaction.**

(a) through (m)(2) [Reserved].

(3) [The text of the proposed amendment to § 1.482-9(m)(3) is the same as the text of § 1.482-9T(m)(3) published elsewhere in this issue of the **Federal Register**].

(m)(4) through (n)(3) [Reserved].

**L. E. Stiff,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E8-30712 Filed 12-31-08; 11:15 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Federal Emergency Management Agency**

**44 CFR Part 67**

[Docket ID FEMA-2008-0020; Internal Agency Docket No. FEMA-B-1028]

**Proposed Flood Elevation Determinations**

**AGENCY:** Federal Emergency Management Agency, DHS.

**ACTION:** Proposed rule.

**SUMMARY:** Comments are requested on the proposed Base (1 percent annual-chance) Flood Elevations (BFEs) and proposed BFE modifications for the communities listed in the table below. The purpose of this notice is to seek general information and comment regarding the proposed regulatory flood elevations for the reach described by the downstream and upstream locations in the table below. The BFEs and modified BFEs are a part of the floodplain management measures that the community is required either to adopt or show evidence of having in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP). In addition, these elevations, once finalized, will be

used by insurance agents, and others to calculate appropriate flood insurance premium rates for new buildings and the contents in those buildings.

**DATES:** Comments are to be submitted on or before April 6, 2009.

**ADDRESSES:** The corresponding preliminary Flood Insurance Rate Map (FIRM) for the proposed BFEs for each community are available for inspection at the community's map repository. The respective addresses are listed in the table below.

You may submit comments, identified by Docket No. FEMA-B-1028, to William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-3151, or (e-mail) [bill.blanton@dhs.gov](mailto:bill.blanton@dhs.gov).

**FOR FURTHER INFORMATION CONTACT:**

William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-3151 or (e-mail) [bill.blanton@dhs.gov](mailto:bill.blanton@dhs.gov).

**SUPPLEMENTARY INFORMATION:** The Federal Emergency Management Agency (FEMA) proposes to make determinations of BFEs and modified BFEs for each community listed below, in accordance with section 110 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and 44 CFR 67.4(a).

These proposed BFEs and modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, State, or regional entities. These proposed elevations are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

Comments on any aspect of the Flood Insurance Study and FIRM, other than the proposed BFEs, will be considered. A letter acknowledging receipt of any comments will not be sent.

*Administrative Procedure Act Statement.* This matter is not a rulemaking governed by the

Administrative Procedure Act (APA), 5 U.S.C. 553. FEMA publishes flood elevation determinations for notice and comment; however, they are governed by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and the National Flood Insurance Act of 1968, 42 U.S.C. 4001 *et seq.*, and do not fall under the APA.

*National Environmental Policy Act.* This proposed rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. An environmental impact assessment has not been prepared.

*Regulatory Flexibility Act.* As flood elevation determinations are not within the scope of the Regulatory Flexibility

Act, 5 U.S.C. 601–612, a regulatory flexibility analysis is not required.

*Executive Order 12866, Regulatory Planning and Review.* This proposed rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866, as amended.

*Executive Order 13132, Federalism.* This proposed rule involves no policies that have federalism implications under Executive Order 13132.

*Executive Order 12988, Civil Justice Reform.* This proposed rule meets the applicable standards of Executive Order 12988.

#### List of Subjects in 44 CFR Part 67

Administrative practice and procedure, Flood insurance, Reporting and recordkeeping requirements.

Accordingly, 44 CFR part 67 is proposed to be amended as follows:

#### PART 67—[AMENDED]

1. The authority citation for part 67 continues to read as follows:

**Authority:** 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

#### § 67.4 [Amended]

2. The tables published under the authority of § 67.4 are proposed to be amended as follows:

Flooding source(s)	Location of referenced elevation**	* Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground		Communities affected
		Effective	Modified	
Pope County, Arkansas, and Incorporated Areas				
Arkansas River .....	At the intersection of the Arkansas River and the Arkansas Avenue bridge.	None	+323	Unincorporated Areas of Pope County.
	At the confluence of the Arkansas River and Lake Dardanelle.	None	+340	
Lake Dardanelle .....	Approximately 8.323 miles downstream of the Highway 40 bridge.	None	+340	Unincorporated Areas of Pope County, City of Russellville.
	At the intersection of Lake Dardanelle and the Pleasant View Road Bridge.	None	+347	
Whig Creek .....	Approximately 5,166 feet from the intersection of Whig Creek and South Frankfort Avenue.	None	+330	Unincorporated Areas of Pope County, City of Russellville.
	Approximately 218 feet downstream of the intersection of Whig Creek and McHenry Road.	None	+340	

\* National Geodetic Vertical Datum.

+ North American Vertical Datum.

# Depth in feet above ground.

\*\* BFEs to be changed include the listed downstream and upstream BFEs, and include BFEs located on the stream reach between the referenced locations above. Please refer to the revised Flood Insurance Rate Map located at the community map repository (see below) for exact locations of all BFEs to be changed.

Send comments to William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472.

#### ADDRESSES

##### City of Russellville

Maps are available for inspection at 716 North El Paso Avenue, Russellville, AR 72801.

##### Unincorporated Areas of Pope County

Maps are available for inspection at 420 North Hampton, Suite B, Russellville, AR 72801.

#### Crawford County, Missouri, and Incorporated Areas

Mermac River .....	Approximately 5,000 feet downstream Steelville city limits.	None	+708	Unincorporated Areas of Crawford County.
	Approximately 150 feet upstream HWY 19 .....	None	+719	
Whittenburg Creek .....	Approximately 120 feet downstream Snake Road .....	None	+725	Unincorporated Areas of Crawford County, City of Steelville.
	Approximately 275 feet upstream HWY 8 .....	None	+734	
Yadkin Creek .....	At confluence with Whittenburg Creek .....	None	+731	Unincorporated Areas of Crawford County.
	Approximately 900 feet upstream Steelville city limits	None	+790	

\* National Geodetic Vertical Datum.

Flooding source(s)	Location of referenced elevation**	* Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground		Communities affected
		Effective	Modified	

+ North American Vertical Datum.

# Depth in feet above ground.

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Send comments to William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472.

#### ADDRESSES

##### City of Steelville

Maps are available for inspection at 204 3rd St., Steelville, MO 65565.

##### Unincorporated Areas of Crawford County

Maps are available for inspection at 302 Main Street, Steelville, MO 65565.

#### Stone County, Missouri, and Incorporated Areas

Crane Creek .....	Approximately 960 feet downstream Crane city limits	None	+1109	Stone County.
	Approximately 430 feet upstream Crane city limits .....	None	+1128	

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+ North American Vertical Datum.

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Send comments to William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472.

#### ADDRESSES

##### Stone County

Maps are available for inspection at 108 4th Street, Galena, MO 65656.

#### San Juan County, New Mexico, and Incorporated Areas

Animas River .....	At the confluence with San Juan River .....	None	+5256	Unincorporated Areas of San Juan County.
	Approximately 1,200 feet downstream of Murray Dr./US-64.	None	+5267	
Bloomfield Canyon Creek .....	Approximately 2,232 feet upstream of E. Broadway Avenue.	None	+5436	City of Bloomfield, unincorporated Areas of San Juan County
	At the confluence of Bloomfield Canyon Creek Tributary.	None	+5545	
Bloomfield Canyon Creek Tributary.	At the confluence of Bloomfield Canyon Creek .....	None	+5545	City of Bloomfield, Unincorporated Areas of San Juan County.
	Approximately 2,366 feet upstream from unnamed dirt road bridge.	None	+5737	
San Juan River .....	Approximately 1,709 feet downstream of Bisti Highway.	None	+5245	Unincorporated Areas of San Juan County
	Approximately 9,367 feet upstream of confluence with Animas River.	None	+5269	

\* National Geodetic Vertical Datum.

+ North American Vertical Datum.

# Depth in feet above ground.

\*\*BFEs to be changed include the listed downstream and upstream BFEs, and include BFEs located on the stream reach between the referenced locations above. Please refer to the revised Flood Insurance Rate Map located at the community map repository (see below) for exact locations of all BFEs to be changed.

Send comments to William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472.

#### ADDRESSES

##### City of Bloomfield

Maps are available for inspection at 915 N. First St., P.O. Box 1839, Bloomfield, NM 87413.

##### Unincorporated Areas of San Juan County

Maps are available for inspection at 209 S. Oliver Drive, Aztec, NM 87410.

(Catalog of Federal Domestic Assistance No. 97.022, "Flood Insurance.")

Dated: December 22, 2008.

**Michael K. Buckley,**

*Acting Assistant Administrator, Mitigation Directorate, Department of Homeland Security, Federal Emergency Management Agency.*

[FR Doc. E8-31268 Filed 1-2-09; 8:45 am]

**BILLING CODE 9110-12-P**

## DEPARTMENT OF HOMELAND SECURITY

### Federal Emergency Management Agency

#### 44 CFR Part 67

[Docket ID FEMA-2008-0020; Internal Agency Docket No. FEMA-B-1026]

#### Proposed Flood Elevation Determinations

**AGENCY:** Federal Emergency Management Agency, DHS.

**ACTION:** Proposed rule.

**SUMMARY:** Comments are requested on the proposed Base (1 percent annual-chance) Flood Elevations (BFEs) and proposed BFE modifications for the communities listed in the table below. The purpose of this notice is to seek general information and comment regarding the proposed regulatory flood elevations for the reach described by the downstream and upstream locations in the table below. The BFEs and modified BFEs are a part of the floodplain management measures that the community is required either to adopt or show evidence of having in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP). In addition, these elevations, once finalized, will be used by insurance agents, and others to calculate appropriate flood insurance premium rates for new buildings and the contents in those buildings.

**DATES:** Comments are to be submitted on or before April 6, 2009.

**ADDRESSES:** The corresponding preliminary Flood Insurance Rate Map (FIRM) for the proposed BFEs for each

community are available for inspection at the community's map repository. The respective addresses are listed in the table below.

You may submit comments, identified by Docket No. FEMA-B-1026, to William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-3151, or (e-mail) [bill.blanton@dhs.gov](mailto:bill.blanton@dhs.gov).

#### FOR FURTHER INFORMATION CONTACT:

William R. Blanton, Jr., Chief, Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-3151 or (e-mail) [bill.blanton@dhs.gov](mailto:bill.blanton@dhs.gov).

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rulemaking governed by the Administrative Procedure Act (APA), 5 U.S.C. 553. FEMA publishes flood elevation determinations for notice and comment; however, they are governed by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and the National Flood Insurance Act of 1968, 42 U.S.C. 4001 *et seq.*, and do not fall under the APA.

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*Regulatory Flexibility Act.* As flood elevation determinations are not within the scope of the Regulatory Flexibility Act, 5 U.S.C. 601-612, a regulatory flexibility analysis is not required.

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*Executive Order 12988, Civil Justice Reform.* This proposed rule meets the applicable standards of Executive Order 12988.

#### List of Subjects in 44 CFR Part 67

Administrative practice and procedure, Flood insurance, Reporting and recordkeeping requirements.

Accordingly, 44 CFR part 67 is proposed to be amended as follows:

#### PART 67—[AMENDED]

1. The authority citation for part 67 continues to read as follows:

**Authority:** 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

#### § 67.4 [Amended]

2. The tables published under the authority of § 67.4 are proposed to be amended as follows:

Flooding source(s)	Location of referenced elevation**	* Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground		Communities affected
		Effective	Modified	
Otero County, New Mexico, and Incorporated Areas				
Beeman Canyon Creek .....	From where the Flow Path meets the Dam .....	+4440	+4442	City of Alamogordo, Unincorporated Areas of Otero County.