

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) if promulgated, will not have a significant economic impact, positive or negative, 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).

#### Adoption of the Amendment

■ Accordingly, the Federal Aviation Administration amends 14 CFR part 71 as follows:

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

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

**Authority:** 49 U.S.C. 106(g), 60103, 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 Federal Aviation Administration Order 7400.9L, dated September 2, 2003, and effective September 16, 2003, is amended as follows:

*Paragraph 5000 Class D Airspace.*

\* \* \* \* \*

#### ACE KS D Topeka, Philip Billard Municipal Airport, KS

Topeka, Philip Billard Municipal Airport, KS (Lat. 39°04′07″ N., long. 95°37′21″ W.)  
Topeka, Forbes Field, KS (Lat. 38°57′03″ N., long. 95°39′49″ W.)

That airspace extending upward from the surface to and including 3,400 feet MSL within a 4-mile radius of Philip Billard Municipal Airport, excluding that airspace within the Topeka, Forbes Field, KS, Class D airspace area. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the airport/Facility Directory.

\* \* \* \* \*

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

\* \* \* \* \*

#### ACE KS ES Topeka, Philip Billard Municipal Airport, KS

Topeka, Philip Billard Municipal Airport, KS (Lat. 39°04′07″ N., long. 95°37′21″ W.)

#### Topeka VORTAC

(Lat. 39°08′14″ N., long. 95°32′57″ W.)  
BILOY LOM

(Lat. 39°07′13″ N., long. 95°41′14″ W.)  
Philip Billard Municipal Airport ILS

Localizer  
(Lat. 39°03′47″ N., long. 95°36′42″ W.)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Topeka, Philip Billard Municipal Airport and within 3.4 miles each side of the 030° radial of the Topeka VORTAC extending from the 6.5-mile radius of the airport to 5.6 miles northeast of the VORTAC and within 4 miles southwest and 7 miles northeast of the Philip Billard Municipal Airport ILS localizer course extending from 15 miles southeast of the airport to 12 miles northwest of BILOY LOM.

\* \* \* \* \*

Issued in Kansas City, MO on October 28, 2003.

Paul J. Sheridan

*Acting Manager, Air Traffic Division, Central Region.*

[FR Doc. 03–28258 Filed 11–10–03; 8:45 am]

BILLING CODE 4910–13–M

#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 9088]

RIN–1545–BA57

#### Compensatory Stock Options Under Section 482

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the **Federal Register** on Tuesday, August 26, 2003 (68 FR 51171), that provide guidance regarding the application of the rules of section 482 governing qualified cost sharing arrangements.

**EFFECTIVE DATE:** This correction is effective August 26, 2003.

**FOR FURTHER INFORMATION CONTACT:** Douglas Gible (202) 435–5265 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections are under section 482.

##### Need for Correction

As published, the final regulations (TD 9088) contains an error that may prove to be misleading and is in need of clarification.

#### Correction of Publication

■ Accordingly, the publication of final regulations (TD 9088), which are the subject of FR Doc. 03–21355, is corrected as follows:

■ On page 51173, column 3, in the preamble, under the paragraph heading “Other Comments”, paragraph 2, line 5, the language “account for in the context of QCSAs is” is corrected to read “account in the context of QCSAs is”.

La Nita Van Dyke,

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

[FR Doc. 03–28348 Filed 11–10–03; 8:45 am]

BILLING CODE 4830–01–U

#### DEPARTMENT OF HOMELAND SECURITY

##### Coast Guard

#### 33 CFR Part 117

[CGD08–03–042]

RIN 1625–AA09

#### Drawbridge Operation Regulation; Mississippi River, Iowa and Illinois

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Commander, Eighth Coast Guard District, is temporarily changing the regulation governing the Rock Island Railroad and Highway Drawbridge, across the Upper Mississippi River at Mile 482.9, at Rock Island, Illinois. The drawbridge need not open for river traffic and may remain in the closed-to-navigation position from 7:30 a.m., December 15, 2003, until 7:30 a.m., March 15, 2004. This temporary rule is issued to facilitate annual maintenance and repair on the bridge.

**DATES:** This temporary rule is effective from 7:30 a.m., December 15, 2003, until 7:30 a.m., March 15, 2004.

**ADDRESSES:** Documents referred to in this rule are available for inspection or copying at room 2.107f in the Robert A. Young Federal Building at Eighth Coast Guard District, Bridge Branch, 1222 Spruce Street, St. Louis, MO 63103–2832, between 8 a.m. and 4 p.m. Monday through Friday, except Federal holidays. The telephone number is (314) 539–3900, extension 2378. The Bridge Branch maintains the public docket for this rulemaking.

**FOR FURTHER INFORMATION CONTACT:** Mr. Roger K. Wiebusch, Bridge

Administrator, (314) 539-3900, extension 2378.

#### SUPPLEMENTARY INFORMATION:

##### Good Cause for Not Publishing an NPRM

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. This rule is being promulgated without an NPRM because the limited affect on vessel traffic makes notice and comment unnecessary. Maintenance on the bridge will not begin until after the closure of Lock 22 on the Mississippi River. After that time, only commercial vessels left in the pool above Lock 22 will be able to transit through the bridge. Both the bridge and lock closure recur at the same time each year, and local vessel operators plan for the closures in advance. Prompt publication of this rule is also necessary to protect the public from safety hazards associated with conducting maintenance on the bridge.

##### Background and Purpose

On September 17, 2003, the Department of the Army, Rock Island Arsenal, requested a temporary change to the operation of the Rock Island Railroad and Highway Drawbridge across the Upper Mississippi River, Mile 482.9 at Rock Island, Illinois to allow the drawbridge to remain in the closed to navigation from 7:30 a.m., December 15, 2003, until 7:30 a.m., March 15, 2004. Department of the Army, Rock Island Arsenal, requested that the drawbridge remain closed to navigation to allow the bridge owner time for preventive maintenance that is essential to the continued safe operation of the drawbridge.

The Rock Island Railroad and Highway Drawbridge has a vertical clearance of 23.8 feet above normal pool in the closed-to-navigation position. Navigation on the waterway consists primarily of commercial tows and recreational watercraft. Presently, the draw opens on signal for passage of river traffic. Winter freezing of the Upper Mississippi River coupled with the closure of Army Corps of Engineer's Lock No. 22 (Mile 301.2 UMR) until 7:30 a.m. March 15, 2004 will reduce any significant navigation demands for the drawspan opening. The Rock Island Railroad & Highway Drawbridge, Mile 482.9, Upper Mississippi River, is located upstream from Lock 22. Performing maintenance on the bridge during the winter when the number of vessels likely to be impacted is minimal is preferred to restricting vessel traffic

during the commercial navigation season.

##### Regulatory Evaluation

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not "significant" under the regulatory policies and procedures of the Department of Homeland Security (DHS).

Because vessel traffic in the area of Rock Island, Illinois will be greatly reduced by winter icing of the Upper Mississippi River and the closure of Lock 22, it is expected that this rule will have minimal economic or budgetary effects on the local community.

##### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. This temporary rule will have a negligible impact on vessel traffic. The primary users of the Upper Mississippi River in Rock Island, Illinois are commercial towboat operators. With the onset of winter conditions on the Upper Mississippi River coupled with the closure of Army Corps of Engineers' Lock No. 22 (Mile 301.2 UMR) until March 15, 2004, there will be few, if any, significant navigation demands for the drawspan opening.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

##### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we offered to assist small entities in understanding the rule so that they can better evaluate its effects on them and participate in the rulemaking process. Any individual that qualifies or, believes he or she qualifies as a small entity and requires assistance with the provisions of this rule, may contact Mr. Roger K. Wiebusch, Bridge Administrator, Eighth Coast Guard

District, Bridge Branch, at (314) 539-3900, extension 2378.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247).

##### Collection of Information

This rule contains no new collection-of-information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

##### Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that this rule does not have implications for federalism.

##### Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) requires Federal agencies to assess the effects of their discretionary regulation actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector or \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

##### Taking of Private Property

This rule will not affect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

##### Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

##### Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health

Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or risk to safety that may disproportionately affect children.

### Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

### Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a "significant energy action" under that order because it is not a "significant regulatory action" under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. It has not been designated by the Administrator of the Office of Information and Regulatory Affairs as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

### Environment

We have considered the environmental impact of this rule and concluded that under figure 2-1, paragraph (32)(e), of Commandant Instruction M16475.1D, this rule is categorically excluded from further environmental documentation. Paragraph 32(e) excludes the promulgation of operating regulations or procedures for drawbridges from the environmental documentation requirements of the National Environmental Policy Act (NEPA). Since this regulation would alter the normal operating conditions of the drawbridge, it falls within this exclusion. A "Categorical Exclusion Determination" is in the docket for inspection or copying where indicated under ADDRESSES.

### List of Subjects in 33 CFR Part 117

Bridges.

### Regulations

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 117 as follows:

### PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for part 117 continues to read as follows:

**Authority:** 33 U.S.C. 499; 33 CFR 1.05-1(g); Department of Homeland Security Delegation No. 0170; 33 CFR 1.05-1(g); section 117.255 also issued under the authority of Pub. L. 102-587, 106 Stat. 5039.

■ 2. From 7:30 a.m., December 15, 2003, through 7:30 a.m., March 15, 2004, § 117.T395 is added to read as follows:

**§ 117.T395 Upper Mississippi River; Rock Island Railroad and Highway Drawbridge, Mile 482.9, Upper Mississippi River.**

From 7:30 a.m., December 15, 2003 through 7:30 a.m., March 15, 2004, the drawspan need not open for river traffic and may be maintained in the closed-to-navigation position.

Dated: October 30, 2003.

**J.W. Stark,**

*Captain, U.S. Coast Guard, Acting Commander, Eighth Coast Guard District.*

[FR Doc. 03-28319 Filed 11-10-03; 8:45 am]

**BILLING CODE 4910-15-P**

### DEPARTMENT OF HOMELAND SECURITY

#### Coast Guard

#### 33 CFR Part 165

[CGD08-03-029]

RIN 1625-AA11

#### Regulated Navigation Area; Reporting Requirements for Barges Loaded With Certain Dangerous Cargoes, Inland Rivers, Eighth Coast Guard District; Correction

**AGENCY:** Coast Guard, DHS.

**ACTION:** Interim final rule; correction.

**SUMMARY:** On October 3, 2003, the Coast Guard published an interim final rule with a request for comments in the **Federal Register** that established a regulated navigation area (RNA) within all inland rivers of the Eighth Coast Guard District. This document contains corrections to that rule.

**DATES:** Effective November 1, 2003.

**FOR FURTHER INFORMATION CONTACT:** For information regarding this document, or if you have questions on viewing or submitting material to the docket, write or call Commander (CDR) Jerry Torok or Lieutenant (LT) Kevin Lynn, Project Managers for the Eighth Coast Guard District Commander, Hale Boggs Federal Bldg., 501 Magazine Street, New Orleans, LA 70130, telephone (504) 589-6271.

**SUPPLEMENTARY INFORMATION:** On October 3, 2003, the Coast Guard published an interim final rule entitled "Regulated Navigation Area; Reporting Requirements for Barges Loaded With Certain Dangerous Cargoes, Inland Rivers, Eighth Coast Guard District" in the **Federal Register** (68 FR 57358). As originally drafted, the information in paragraph (e) of § 165.830 was set out as a table. On publication in the **Federal Register**, the table was converted to a textual format. References elsewhere in the published document to that table must now be corrected to reference paragraph (e), rather than the table.

In the temporary interim rule FR Doc. 03-25165 published on October 3, 2003 (68 FR 57358), make the following corrections:

■ On page 57361, in the second column, on line 4, correct "table" to read "§".

#### § 165.830 [Corrected]

■ On page 57364, in the second column, in paragraph (d)(1)(v), remove "in table 165.830(e)".

Dated: October 31, 2003.

**R.F. Duncan,**

*Rear Admiral, U.S. Coast Guard, Commander, Eighth Coast Guard District.*

[FR Doc. 03-28328 Filed 11-10-03; 8:45 am]

**BILLING CODE 4910-15-P**

### DEPARTMENT OF HOMELAND SECURITY

#### Coast Guard

#### 33 CFR Part 165

[CGD07-03-069]

RIN 1625-AA11

#### Regulated Navigation Area; Port Everglades Harbor, Fort Lauderdale, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard has established a regulated navigation area in Port Everglades Harbor, Fort Lauderdale, Florida to promote national security and the safety and security of the harbor by enhancing law enforcement officer's opportunity to better protect high-risk vessels and facilities in Port Everglades Harbor. This rule establishes a slow speed zone in the harbor for vessels less than 150 meters in length.

**DATES:** This rule is effective November 12, 2003.

**ADDRESSES:** Comments and material received from the public, as well as