

Maintenance Branch has created two new SIAPs for the Umiat Airport. The SIAPs are (1) the Area Navigation (RNAV) Global Positioning System (GPS) Runway (RWY) 06, Original and (2) the RNAV (GPS) RWY 24, Original. The Textual ODP is unnamed and will be published in the front of the U.S. Terminal Procedures for Alaska. Class E controlled airspace extending upward from 700 ft. and 1,200 ft. above the surface in the Umiat Airport area would be established by this action. The proposed airspace is sufficient in size to contain aircraft executing the instrument procedures at the Umiat Airport, Umiat, AK.

The area would be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. The Class E airspace areas designated as 700/1200 foot transition areas are published in paragraph 6005 in FAA Order 7400.9S, *Airspace Designations and Reporting Points*, signed October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed 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. Because 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 United States 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 1, section 40103, Sovereignty and use of airspace. Under that section, the FAA is charged with prescribing regulations to ensure the safe and efficient use of the

navigable airspace. This regulation is within the scope of that authority because it proposes to create Class E airspace sufficient in size to contain aircraft executing instrument procedures at the Umiat Airport, AK, and represents the FAA’s continuing effort to safely and efficiently use the navigable airspace.

#### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

#### The Proposed 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, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; 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 71.1 of Federal Aviation Administration Order 7400.9S, *Airspace Designations and Reporting Points*, signed October 3, 2008, and effective October 31, 2008, is to be amended as follows:

\* \* \* \* \*

*Paragraph 6005 Class E Airspace Extending Upward From 700 Feet or More Above the Surface of the Earth.*

\* \* \* \* \*

#### AAL AK E5 Umiat, AK [New]

Umiat, Umiat Airport, AK  
(Lat. 69°22′16″ N., Long. 152°08′08″ W)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of the Umiat Airport, AK, and within 4 miles either side of the 266°(T)/289°(M) bearing from the Umiat Airport, AK, extending from the 6.5-mile radius to 11.6 miles west of the Umiat Airport, AK, and within 4 miles either side of the 082°(T)/115°(M) bearing from the Umiat Airport, AK, extending from the 6.5-mile radius to 11.6 miles east of the Umiat Airport, AK; and that airspace extending upward from 1,200 feet above the surface within a 73-mile radius of the Umiat Airport, AK.

\* \* \* \* \*

Issued in Anchorage, AK, on November 21, 2008.

**Marshall G. Severson,**

*Acting Manager, Alaska Flight Services Information Area Group.*

[FR Doc. E8–28977 Filed 12–5–08; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Docket No. FAA–2008–1162; Airspace Docket No. 08–AAL–33]

#### Proposed Revision of Class D and E Airspace; King Salmon, AK

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This action proposes to revise Class D and E airspace at King Salmon, AK. Nine Standard Instrument Approach Procedures (SIAPs), and a textual Obstacle Departure Procedure (ODP) are being amended for the King Salmon Airport at King Salmon, AK. Adoption of this proposal would result in revision of Class D and E airspace upward from the surface, and from 700 feet (ft.) and 1,200 ft. above the surface at the King Salmon Airport, King Salmon, AK.

**DATES:** Comments must be received on or before January 22, 2009.

**ADDRESSES:** Send comments on the proposal to the Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue, SE., West Building Ground Floor, Room W12–140, Washington, DC 20590–0001. You must identify the docket number FAA–2008–1162/ Airspace Docket No. 08–AAL–33, at the beginning of your comments. You may also submit comments on the Internet at <http://www.regulations.gov>. You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone 1–800–647–5527) is on the plaza level of the Department of Transportation NASSIF Building at the above address.

An informal docket may also be examined during normal business hours at the office of the Manager, Safety, Alaska Flight Service Operations, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513–7587.

**FOR FURTHER INFORMATION CONTACT:** Gary Rolf, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513-7587; telephone number (907) 271-5898; fax: (907) 271-2850; e-mail: [gary.ctr.rolf@faa.gov](mailto:gary.ctr.rolf@faa.gov). Internet address: [http://www.faa.gov/about/office\\_org/headquarters\\_offices/ato/service\\_units/systemops/fs/alaskan/rulemaking/](http://www.faa.gov/about/office_org/headquarters_offices/ato/service_units/systemops/fs/alaskan/rulemaking/).

**SUPPLEMENTARY INFORMATION:**

**Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify both docket numbers and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. FAA-2008-1162/Airspace Docket No. 08-AAL-33." The postcard will be date/time stamped and returned to the commenter.

All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available for examination in the public docket both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

**Availability of Notice of Proposed Rulemakings (NPRMs)**

An electronic copy of this document may be downloaded through the Internet at <http://www.regulations.gov>. Recently published rulemaking documents can also be accessed through the FAA's Web page at [http://www.faa.gov/airports\\_airtraffic/air\\_traffic/publications/airspace\\_amendments/](http://www.faa.gov/airports_airtraffic/air_traffic/publications/airspace_amendments/).

Additionally, any person may obtain a copy of this notice by submitting a request to the Federal Aviation Administration, Office of Air Traffic

Airspace Management, ATA-400, 800 Independence Avenue, SW., Washington, DC 20591 or by calling (202) 267-8783. Communications must identify both docket numbers for this notice. Persons interested in being placed on a mailing list for future NPRMs should contact the FAA's Office of Rulemaking, (202) 267-9677, to request a copy of Advisory Circular No. 11-2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

**The Proposal**

The FAA is considering an amendment to the Code of Federal Regulations (14 CFR part 71), which would revise Class D and E airspace at the King Salmon Airport, in King Salmon, AK. The intended effect of this proposal is to revise Class D and E airspace upward from the surface, and from 700 ft. and 1,200 ft. above the surface to contain Instrument Flight Rules (IFR) operations at the King Salmon Airport, King Salmon, AK.

The FAA Instrument Flight Procedures Production and Maintenance Branch has amended nine SIAPs and an ODP for the King Salmon Airport. The approaches are (1) the Area Navigation (RNAV) Global Positioning System (GPS) Runway (RWY) 12, Amendment (Amdt) 1; (2) the RNAV (GPS) RWY 30, Amdt 1; (3) the Localizer (LOC)/Distance Measuring Equipment (DME) Backcourse RWY 30, Amdt 4; (4) the Instrument Landing System (ILS) or LOC/DME RWY 12, Amdt 17; (5) the HI ILS or LOC/DME RWY 12, Amdt 6; (6) the Very High Frequency Omni-directional Range (VOR)/DME or Tactical Air Navigation (TACAN) RWY 30, Amdt 10; (7) the VOR or TACAN RWY 12, Amdt 13; (8) the HI VOR/DME or TACAN RWY 12, Amdt 4; and (9) the HI VOR/DME or TACAN RWY 30, Amdt 4. The Textual ODP is unnamed and will be published in the front of the U.S. Terminal Procedures for Alaska. Class E controlled airspace extending upward from the surface, and from 700 ft. and 1,200 ft. above the surface in the King Salmon Airport area would be revised by this action. The proposed airspace is sufficient in size to contain aircraft executing the instrument procedures at the King Salmon Airport, King Salmon, AK.

The area would be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. The Class D airspace area designations are published in paragraph 5000 in FAA Order 7400.9S, *Airspace Designations and Reporting Points*, signed October 3, 2008, and effective October 31, 2008,

which is incorporated by reference in 14 CFR 71.1. The Class E2 surface areas are published in paragraph 6002 in FAA Order 7400.9S, *Airspace Designations and Reporting Points*, signed October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR 71.1. The Class E4 surface areas designated as extensions to Class D surface areas are published in paragraph 6004 in FAA Order 7400.9S, *Airspace Designations and Reporting Points*, signed October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR 71.1. The Class E airspace areas designated as 700/1200 foot transition areas are published in paragraph 6005 in FAA Order 7400.9S, *Airspace Designations and Reporting Points*, signed October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR 71.1. The Class D and E airspace designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed 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. Because 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 United States 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 1, Section 40103, Sovereignty and use of airspace. Under that section, the FAA is charged with prescribing regulations to ensure the safe and efficient use of the navigable airspace. This regulation is within the scope of that authority because it proposes to create Class E airspace sufficient in size to contain aircraft executing instrument procedures at the King Salmon Airport,

AK, and represents the FAA's continuing effort to safely and efficiently use the navigable airspace.

#### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

#### The Proposed 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, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; 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 71.1 of Federal Aviation Administration Order 7400.9S, *Airspace Designations and Reporting Points*, signed October 3, 2008, and effective October 31, 2008, is to be amended as follows:

\* \* \* \* \*

*Paragraph 5000 General.*

\* \* \* \* \*

#### AAL AK D King Salmon, AK [Revised]

King Salmon, King Salmon Airport, AK  
(Lat. 58°40'37" N., long. 156°38'58" W.)

That airspace extending upward from the surface to and including 2,500 feet MSL within a 4.4-mile radius of the King Salmon Airport, AK. 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.

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*Paragraph 6002 Class E Airspace Designated as Surface Areas.*

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#### AAL AK E2 King Salmon, AK [Revised]

King Salmon, King Salmon Airport, AK  
(Lat. 58°40'37" N., long. 156°38'58" W.)

Within a 4.4-mile radius of the King Salmon Airport, AK. This Class E 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.

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*Paragraph 6004 Class E Airspace Areas Designated as an Extension to a Class D Surface Area.*

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#### AAL AK E4 King Salmon, AK [Revised]

King Salmon, King Salmon Airport, AK  
(Lat. 58°40'37" N., long. 156°38'58" W.)

That airspace extending upward from the surface within 4 miles either side of the 312°(T)/328°(M) bearing from the King Salmon Airport, AK, to 10.7 miles northwest of the King Salmon Airport, AK.

\* \* \* \* \*

*Paragraph 6005 Class E Airspace Extending Upward from 700 Feet or More Above the Surface of the Earth.*

\* \* \* \* \*

#### AAL AK E5 King Salmon, AK [Revised]

King Salmon, King Salmon Airport, AK  
(Lat. 58°40'37" N., long. 156°38'58" W.)

King Salmon VORTAC  
(Lat. 58°43'29" N., long. 156°45'08" W.)

That airspace extending upward from 700 feet above the surface within a 6.9-mile radius of the King Salmon Airport, AK, and within 5 miles north and 9 miles south of the 132°(T)/148°(M) radial of the King Salmon VORTAC, AK, extending from the King Salmon VORTAC, AK, to 36 miles southeast of the King Salmon VORTAC, AK, and within 3.9 miles either side of the 312°(T)/328°(M) radial of the King Salmon VORTAC, AK, extending from the 6.9-mile radius to 13.9 miles northwest of the King Salmon VORTAC, AK; and that airspace extending upward from 1,200 feet above the surface within a 73-mile radius of the King Salmon Airport, AK.

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Issued in Anchorage, AK, on November 21, 2008.

**Marshall G. Severson,**

*Acting Manager, Alaska Flight Services Information Area Group.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–148326–05]

RIN 1545–BF50

#### Further Guidance on the Application of Section 409A to Nonqualified Deferred Compensation Plans

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed regulations on the calculation of amounts includible in income under section 409A(a) and the additional taxes imposed by such section with respect to service providers participating in certain nonqualified deferred

compensation plans. The regulations would affect such service providers and the service recipients for whom the service providers provide services. This document also provides a notice of public hearing on these proposed regulations.

**DATES:** Written or electronic comments must be received by March 9, 2009. Outlines of topics to be discussed at the public hearing scheduled for April 2, 2009, must be received by March 9, 2009.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–148326–05), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC, 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–148326–05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at <http://www.Regulations.gov> (IRS REG–148326–05). The public hearing will be held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Stephen Tackney, at (202) 927–9639; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Funmi Taylor at (202) 622–7190 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 409A was added to the Internal Revenue Code (Code) by section 885 of the American Jobs Creation Act of 2004, Public Law 108–357 (118 Stat. 1418). Section 409A generally provides that if certain requirements are not met at any time during a taxable year, amounts deferred under a nonqualified deferred compensation plan for that year and all previous taxable years are currently includible in gross income to the extent not subject to a substantial risk of forfeiture and not previously included in gross income. Section 409A also includes rules applicable to certain trusts or similar arrangements associated with nonqualified deferred compensation.

On December 20, 2004, the IRS issued Notice 2005–1 (2005–2 CB 274), setting forth initial guidance on the application of section 409A, and providing transition guidance in accordance with the terms of the statute. On April 10, 2007, the Treasury Department and the IRS issued final regulations under