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Done in Washington, DC, on November 5, 2003.

**Dr. Garry L. McKee,**  
Administrator.

[FR Doc. 03-28273 Filed 11-10-03; 8:45 am]

BILLING CODE 3410-DM-P

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Docket No. FAA-2003-16407; Airspace  
Docket No. 03-ACE-75]

#### Modification of Class D Airspace; and Modification of Class E Airspace; Topeka, Philip Billard Municipal Airport, KS

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

**ACTION:** Direct final rule; request for  
comments.

**SUMMARY:** Area Navigation (RNAV) Global Positioning System (GPS) Standard Instrument Approach Procedures (SIAPs) have been developed to serve Philip Billard Municipal Airport, Topeka, KS. Also, the existing VHF Omni-directional Range (VOR)/Distance Measuring Equipment (DME) Runway (RWY) 22 SIAP serving Philip Billard Municipal Airport has been amended. An examination of controlled airspace for Topeka, Philip Billard Municipal Airport, KS revealed discrepancies in the legal descriptions for the Class D and Class E airspace areas.

The intended effect of this rule is to provide controlled airspace of appropriate dimensions to protect aircraft executing SIAPs to Philip Billard Municipal Airport. It also corrects discrepancies in the legal descriptions to Topeka, Philip Billard Municipal Airport, KS Class D and Class E airspace areas and brings the airspace areas and legal descriptions into compliance with FAA Orders.

**DATES:** This direct final rule is effective on 0901 UTC, February 19, 2004. Comments for inclusion in the Rules Docket must be received on or before December 12, 2003.

**ADDRESSES:** Send comments on this proposal to the Docket Management System, U.S. Department of Transportation, Room Plaza 401, 400 Seventh Street, SW., Washington, DC 20590-0001. You must identify the docket number FAA-2003-16407/Airspace Docket No. 03-ACE-75, at the

beginning of your comments. You may also submit comments on the Internet at <http://dms.dot.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.

#### FOR FURTHER INFORMATION CONTACT:

Kathy Randolph, Air Traffic Division, Airspace Branch, AC-520C, DOT Regional Headquarters Building, Federal Aviation Administration, 901 Locust, Kansas City, MO 64106; telephone: (816) 329-2525.

**SUPPLEMENTARY INFORMATION:** This amendment to 14 CFR 71 modifies the Class D airspace area and the Class E airspace area extending upward from 700 feet above the surface at Topeka, Philip Billard Municipal Airport, KS. RNAV (GPS) ORIGINAL SIAPs for RWYs 4, 13, 18, 22, 31 and 36 VOR/DME RWY 22, AMENDMENT 21, SIAP have been developed to serve Philip Billard Municipal Airport. Existing controlled airspace at Topeka, Philip Billard Municipal Airport, KS is adequate to contain aircraft executing the new RNAV (GPS) approach procedures. However, the Class E airspace areas extending upward from 700 feet above the Surface must be tailored to protect aircraft executing the amended VOR/DME RWY 22 SIAP. An examination of controlled airspace for Topeka, KS revealed discrepancies in the legal descriptions for to Topeka, KS Class D and Class E airspace areas. This action corrects the discrepancies and brings the airspace areas and their legal descriptions into compliance with FAA Order 7400.2E, Procedures for Handling Airspace Matters. The areas will be depicted on appropriate aeronautical charts. Class D airspace are published in paragraph 5000 of FAA Order 7400.9L, dated September 2, 2003, and effective September 16, 2003, which is incorporated by reference in 14 CFR 71.1 Class E airspace areas extending upward from 700 feet or more above the surface of the earth are published in paragraph 6005 of the same FAA Order. The Class D and Class E airspace designations listed in this document will be published subsequently in the Order.

#### The Direct Final Rule Procedure

The FAA anticipates that this regulation will not result in adverse or negative comment and, therefore, is issuing it as a direct final rule. Previous

actions of this nature have not been controversial and have not resulted in adverse comments or objections. Unless a written adverse or negative comment, or a written notice of intent to submit an adverse or negative comment is received within the comment period, the regulation will become effective on the date specified above. After the close of the comment period, the FAA will publish a document in the **Federal Register** indicating that no adverse or negative comments were received and confirming the date on which the final rule will become effective. If the FAA does receive, within the comment period, an adverse or negative comment or written notice of intent to submit such a comment, a document withdrawing the direct final rule will be published in the **Federal Register**, and a notice of proposed rulemaking may be published with a new comment period.

#### Comments Invited

Interested parties are invited to participate in this 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-2003-16407/Airspace Docket No. 03-ACE-75." The postcard will be date/time stamped and returned to the commenter.

#### Agency Findings

The regulations adopted herein will not have a substantial direct effect on the States, on the relationship between the national Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, it is determined that this final rule does not have federalism implications under Executive Order 13132.

The FAA has determined that this regulation is noncontroversial and unlikely to result in adverse or negative comments. For the reasons discussed in the preamble, I certify that 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) 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