Therefore, this proposed regulation; (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. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this proposed rule, when promulgated, would 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 U.S. Code, Subtitle 1, Section 106, describes the authority for 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 I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of the airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it establishes additional controlled airspace at Alamosa, San Luis Valley Regional/ Bergman Field, CO.

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

Airspace, Incorporation by reference, Navigation (air).

#### The Proposed Amendment

Accordingly, pursuant to the authority delegated to me, 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 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 the FAA Order 7400.9R, Airspace Designations and Reporting Points, signed August 15, 2006, and effective September 15, 2007 is amended as follows: Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.

ANM CO, E5 Alamosa, CO [Modified]

Alamosa, San Luis Valley Regional/Bergman Field, CO

(Lat. 37°26′06″ N., long. 105°52′00″ W.) Alamosa VORTAC

(Lat. 37°20'57" N., long. 105°48'56" W.)

That airspace extending upward from 700 feet above the surface within 8.7 miles northeast and 10.5 miles southwest of the Alamosa VORTAC 335° and 155° radials extending from 20.1 miles northwest to 10.5 miles southeast of the VORTAC, and within 1.8 miles northwest and 5.3 miles southeast of the Alamosa VORTAC 200° radial extending from the VORTAC to 14 miles southwest of the VORTAC; that airspace extending upward from 1,200 feet above the surface within an area bounded by a point beginning at lat. 37°37′00″ N., long. 106°14′00" W.; lat. 37°44′00" N., long. 105°55′00″ W.; lat. 37°52′00″ N., long. 105°43′00″ W.; lat. 37°49′00″ N., long. 105°31′00″ W.; lat. 37°20′30″ N., long. 105°18′00″ W.; lat. 37°03′30″ N., long. 105°18′00″ W.; lat. 37°01′30″ N., long. 105°46′00" W.; lat. 36°48′00" N., long. 105°48′00" W.; lat. 36°58′00" N., long. 106°17′00" W.; lat. 37°09′00" N., long. 106°19′00″ W.; lat. 37°17′00″ N., long.  $106^{\circ}21'00''$  W.; thence to the point of beginning.

Issued in Seattle, Washington, on October 16, 2008.

#### William Buck,

Acting Manager, Operations Support Group, Western Service Area.

[FR Doc. E8–25732 Filed 10–27–08; 8:45 am] **BILLING CODE 4910–13–P** 

#### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

26 CFR Part 1

[REG-115457-08]

RIN 1545-BH88

## Extension of Time for Filing Returns; Hearing

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

**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of a public hearing on proposed regulations by cross-reference to temporary regulations relating to the simplification of procedures for automatic extensions of time to file certain returns. These simplified procedures are aimed at reducing overall taxpayer burden.

**DATES:** The public hearing is being held on Tuesday, January 13, 2009, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by Tuesday, December 9, 2008.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC 20224.

Send submissions to CC:PA:LPD:PR (REG—115457–08), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG—115457–08), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically via the Federal erulemaking Portal at <a href="http://www.regulations.gov">http://www.regulations.gov</a> (IRS–REG–115457–08).

#### FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Matthew P. Howard (202) 622–4910; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Oluwafunmilayo Taylor at (202) 622–7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking by cross-reference to temporary regulations (REG-115457-08) that was published in the **Federal Register** on Tuesday, July 1, 2008 (73 FR 37389).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments must submit an outline of the topics to be addressed and the amount of time to be denoted to each topic (Signed original and eight copies) by December 9, 2008.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue, NW., entrance, 1111 Constitution Avenue, NW., Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER** 

**INFORMATION CONTACT** section of this document.

#### LaNita VanDyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration). [FR Doc. E8–25638 Filed 10–27–08; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF THE TREASURY**

#### Internal Revenue Service

26 CFR Part 54

[REG-120476-07]

RIN 1545-BG71

Employer Comparable Contributions to Health Savings Accounts Under Section 4980G, and Requirement of Return for Filing of the Excise Tax Under Section 4980B, 4980D, 4980E or 4980G; Hearing

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

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed rulemaking providing guidance on employer comparable contributions to Health Savings Accounts (HSAs) under section 4980G of the Internal Revenue Code as mended by sections 302, 305, and 306 of the Tax Relief and Health Care Act of 2006. The proposed regulations also provide guidance relating to the requirement of a return to accompany payment of the excise tax under section 4980B, 4980D, 4980E or 4980G of the Code and the time for filing that return. These proposed regulations would affect employers that contribute to employees' HSAs and Archer MSAs, employers or employee organizations that sponsor a group health plan, and certain third parties such as insurance companies or HMOs or third-party administrators who are responsible for providing benefits under the plan.

**DATES:** The public hearing, originally scheduled for October 30, 2008, at 10 a.m., is cancelled.

#### FOR FURTHER INFORMATION CONTACT:

Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at Richard.A.Hurst@irscounsel.treas.gov.

**SUPPLEMENTARY INFORMATION:** A notice of public hearing that appeared in the **Federal Register** on Wednesday, July 16, 2008 (73 FR 40793), announced that a public hearing was scheduled for

October 30, 2008, at 10 a.m., in room 2116, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subjects of the public hearing are under sections 4980B, 4980D, 4980E and 4980G of the Internal Revenue

The public comment period for these regulations expired on October 14, 2008. Outlines of topics to be discussed at the hearing were due on October 13, 2008. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Wednesday, October 15, 2008, no one has requested to speak. Therefore, the public hearing scheduled for October 30, 2008, is cancelled.

#### LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration). [FR Doc. E8–25635 Filed 10–27–08; 8:45 am] BILLING CODE 4830–01–P

## DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 17

RIN 2900-AM99

Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA): Preauthorization for Durable Medical Equipment

**AGENCY:** Department of Veterans Affairs. **ACTION:** Proposed rule.

SUMMARY: This document proposes to amend the Department of Veterans Affairs (VA) regulations for the Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) related to preauthorization requirements that apply to the purchase or rental of durable medical equipment. It would increase from \$300 to \$2,000 the cost of purchase or rental above which preauthorization would be required. This is intended to remove from the CHAMPVA claims process an administratively inefficient requirement.

**DATES:** Comments must be received on or before December 29, 2008.

ADDRESSES: Written comments may be submitted through http://www.Regulations.gov; by mail or hand-delivery to the Director, Regulations Management (02REG1), Department of Veterans Affairs, 810 Vermont Ave., NW., Room 1068, Washington, DC 20420; or by fax to (202) 273–9026. Comments should indicate that they are

submitted in response to "RIN 2900–AM99—CHAMPVA: Preauthorization for DME." Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461–4902 for an appointment. (This is not a toll-free number.) In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at http://www.Regulations.gov.

#### FOR FURTHER INFORMATION CONTACT:

Richard M. Trabert, Policy Management Division, VA Health Administration Center, 3773 Cherry Creek Drive North, Denver, CO 80246–9061; (303) 331– 7549. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION: This document proposes to amend VA's medical regulations in 38 CFR part 17 concerning CHAMPVA. CHAMPVA is a VA medical benefits program for (1) spouses and children of veterans who have a permanent and total serviceconnected disability and (2) surviving spouses and children of veterans who died as a result of a service-connected disability or while rated permanently and totally disabled from a serviceconnected disability, or who died in the active military, naval, or air service in the line of duty. CHAMPVA is authorized at 38 U.S.C. 1781. To be eligible for CHAMPVA benefits, among other requirements, the spouses, surviving spouses, and children may not be otherwise eligible for medical care under 10 U.S.C. chapter 55 (authorizing TRICARE, medical care that is furnished to certain dependents and survivors of active duty and retired members of the Armed Forces). Needed medical care is largely provided to CHAMPVA beneficiaries through non-VA providers.

Durable medical equipment (DME) is included among the health care items that are available to CHAMPVA beneficiaries, provided the DME is medically necessary and appropriate for the care of the CHAMPVA beneficiary's condition. The determination of medical necessity and appropriateness is made by appropriate VA officials. For purposes of this regulation, DME is generally equipment or supply that: (1) Can withstand repeated use; (2) is primarily and customarily to serve a medical purpose; (3) is medically necessary for the treatment of a covered illness or injury; and (4) is not otherwise excluded by regulation from CHAMPVA coverage.

To ensure that DME purchases and rental are medically necessary and