Organizations using air charter brokers should be aware that, since the Department does not license air charter brokers, there is no DOT-required financial security in place to protect an organization's payments to a broker that is the lawful agent of the organization or who acts in a "go-between" function. With respect to air charter brokers that state that they are acting as the agent of one or more air carriers, prior to signing a contract for air services organizations should take steps to assure themselves of the agency relationship and that the carrier represented is properly licensed by DOT and FAA to provide the air transportation.1

## Tickets to a Game or Other Special Event Sold in Conjunction With a Flight

It is also important to note that specific rules apply to situations where tickets to a game or other special event are being offered in conjunction with a flight, whether it is a charter flight or a regularly scheduled flight. Under 14 CFR Part 381, an entity that offers special event or game tickets in connection with a flight must be in physical possession of a sufficient number of tickets or have a written contract for the tickets, which must be directly traceable to the actual sponsor of the game or other special event. Failure to meet Part 381's requirements can entitle a participant to a full refund, including the price of the air fare.

We seek the chartering public's cooperation and assistance to ensure that they arrange an enjoyable and secure traveling experience. If you have any questions or desire additional information, please contact Dayton Lehman, Deputy Assistant General Counsel for Aviation Enforcement and Proceedings, or Lisa Swafford-Brooks, Senior Attorney in that office, at (202) 366–9342. If you wish to ascertain whether a particular aircraft operator has DOT air carrier economic authority, you may contact Bill Bertram, Chief of the Air Carrier Fitness Division at (202) 366-1062

An unofficial electronic version of this document is available on the World Wide Web at http://dms.dot.gov/reports and at http://airconsumer.ost.dot.gov/rules/guidance.htm

Dated: December 13, 2006.

#### Samuel Podberesky,

Assistant General Counsel for Aviation Enforcement and Proceedings.

[FR Doc. 06–9772 Filed 12–14–06; 4:01 pm]

BILLING CODE 4910-9X-P

#### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Highway Administration**

[FHWA Docket No. FHWA-2006-24902]

## Final List of Nationally and Exceptionally Significant Features of the Federal Interstate Highway System

**AGENCY:** Federal Highway Administration (FHWA), DOT.

**ACTION:** Notice.

**SUMMARY:** The FHWA is issuing this notice to announce the final list of nationally and exceptionally significant features of the Federal Interstate Highway System. The list is available at http://www.environment.fhwa.dot.gov/ histpres/highways.asp. In developing the final list, the FHWA considered public comments received on the preliminary list of exceptional elements, which was published in the Federal Register on June 16, 2006 (71 FR 34988). This notice summarizes those comments. Exemptions of the Interstate Highway System from consideration as historic property under the provisions of section 106 of the National Historic Preservation Act (NHPA) and section 4(f) of the Department of Transportation Act of 1966 1 will not apply to the elements on this list.

**DATES:** The final list of nationally and exceptionally significant features of the Federal Interstate Highway System is effective December 19, 2006.

#### FOR FURTHER INFORMATION CONTACT:

MaryAnn Naber, HEPE, (202) 366–2060; Federal Highway Administration; 400 7th Street, SW., Washington, DC 20590; Harold Aikens, Office of the Chief Counsel, HCC–30, (202) 366–0791; Federal Highway Administration, 400 7th Street, SW., Washington, DC 20590–0001. Office hours are from 7:45 a.m. to 4:15 p.m., e.t., Monday through Friday, except Federal holidays.

## SUPPLEMENTARY INFORMATION:

### **Electronic Access and Filing**

Internet users may access all comments received by the U.S. DOT Dockets, Room PL—401, by using the universal resource locator (URL) for the Document Management System (DMS) at <a href="http://dms.dot.gov">http://dms.dot.gov</a>. The DMS is available 24 hours each day, 365 days each year.

An electronic copy of this document may be downloaded by using the Internet to reach the Office of the Federal Register's home page at http://www.archives.gov and the Government Printing Office's Web site at http://www.access.gpo.gov/nara.

### I. Background

As the Dwight D. Eisenhower National System of Interstate and Defense Highways (Interstate System) approached its 50th Anniversary, the potential for vast sections of highway to reach the mark at which resources are often evaluated for historic significance raised the issue of an overwhelming administrative burden for the myriad routine undertakings affecting the Interstate System. Accordingly, on February 18, 2005, the Section 106 Exemption Regarding Effects to the Interstate Highway System was adopted by the Advisory Council on Historic Preservation (ACHP) to minimize the administrative burden on agencies responsible for highway maintenance and improvements.2 This exemption effectively excluded the majority of the 46,700-mile Interstate System from consideration as a historic property under section 106 of the National Historic Preservation Act (NHPA). In addition, the recently enacted Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) reauthorization legislation (Pub. L. 109-59, August 10, 2005) included a provision (Section 6007) that exempts the bulk of the Interstate System from consideration as an historic property under section 4(f) of the Department of Transportation Act. With these two exemptions in place, all Federal agencies are no longer required to consider the vast majority of the Interstate System as historic property under Section 106 and Section 4(f) requirements. Interstate improvement projects are still subject to these respective processes with regard to those resources listed on or eligible for inclusion on the National Register of Historic Places that are not integral parts of the Interstate System.

¹On October 8, 2004, this office issued a notice regarding the lawful role of air charter brokers in the provision of air transportation and our enforcement policy covering such operations. The notice, which was published in the Federal Register, provides information on a variety of topics involving air charter brokers, including contracting procedures and marketing. 69 FR 61429, Oct. 18, 2004; erratum published 69 FR 62321, Oct. 25, 2004. The notice may be found on the office's website at: http://airconsumer.ost.dot.gov/rules/BrokerNoticeFinal.pdf.

<sup>&</sup>lt;sup>1</sup> Section 4(f) of the Department of Transportation Act of 1966 was technically repealed in 1983 when it was codified without substantive change and 49 U.S.C. 303. A provision with the same meaning is found at 23 U.S.C. 138 and applies only to FHWA actions. We continue to refer to section 4(f) as such because it would create needless confusion to do otherwise; the policies section 4(f) engendered are widely referred to as "Section 4(f)" matters.

<sup>&</sup>lt;sup>2</sup> The ACHP's approved exemption was published in the **Federal Register** on March 10, 2005, at 70 FR 11028

Under Section II of the ACHP's Section 106 exemption, certain elements of the Interstate System, such as bridges, tunnels, and rest stops, shall be excluded from the exemption's provisions if they have national and/or exceptional historic significance. Section III of the ACHP's Section 106 exemption set forth the process by which the FHWA was to identify these elements in consultation with stakeholders in each State. Section 6007 of SAFETEA-LU (codified at 23 U.S.C. 103(c)(5)) adopted by reference the same process for identifying exclusions to the Section 4(f) exemption. Under this process, elements of the Interstate System to be excluded from the exemptions were required to meet at least one of the following criteria for significance:

1. National Significance. The element is at least 50 years old and meets the National Register of Historic Places (National Register) criteria 3 for national significance as defined in 36 CFR 65.4. In particular, the quality of national significance is ascribed to resources that possess exceptional value or quality in illustrating or interpreting the heritage of the United States in history, architecture, archeology, engineering, and culture and that possess a high

degree of integrity.

2. Exceptional Significance. The element is less than 50 years old and meets the National Register criteria consideration for exceptional importance. The first step in evaluating properties of recent significance is to identify the appropriate area(s) of significance: engineering, transportation, social history, or commerce. Then, deliberate and distinct justification for the "exceptional importance" of the resource must be made. The phrase "exceptional importance" may be applied to the element's extraordinary impact on an event or for the quality of its design or because it may be one of very few survivors of a resource type. Standard design elements, by their very nature, are not exceptional.

3. Listed or Determined Eligible by the Keeper. The element is listed in the National Register or has previously been determined eligible by the Keeper of the

National Register.

4. State or Local Significance. At the discretion of the FHWA, elements may be included in the list of excluded elements if they are at least 50 years old, were later incorporated into the

Interstate Highway System, and meet the National Register criteria for evaluation as defined in 36 CFR 60.4 at the state or local level of significance.

The FHWA published a notice on June 16, 2006, (71 FR 34988) describing the collaborative process used to identify properties that should be excluded from the Section 106 and Section 4(f) exemptions. The notice also published and requested comments on a preliminary list of properties recommended for exclusion by teams of Federal, State, and local stakeholders within each State.

After reviewing the comments submitted on the preliminary list, the FHWA has revised and finalized the list of exceptional Interstate System elements, as described below. Properties included on this list will continue to be subject to the requirements of Sections 106 and 4(f).

## II. Discussion of Comments and Responses

## A. Summary of Comments

In response to the June 16, 2006, notice, the FHWA received 55 sets of comments on the preliminary list. Comments were submitted by a variety of individuals and organizations, including: State Department of Transportation (DOT) representatives (18); private citizens (17); transportation-related associations or professional groups (9); State Historic Preservation Office (SHPO) representatives (4); turnpike or toll road authorities (4); city officials (2); and a State legislature (1). Most of the comments addressed the inclusion of elements on the preliminary list, with 26 suggesting that one or more elements be removed, 19 requesting that elements be retained, and three suggesting that elements be added. Such comments addressed 51 unique elements of the Interstate System. The remaining seven comments addressed other issues: a few raised questions about the process of identifying excluded elements with several suggesting the process was too limited and might overlook significant resources while another found the process and resulting list to be overinclusive. Other comments voiced appreciation for the opportunity to provide input on the list and a few pointed out inaccuracies in the justification statements of particular elements.

## B. Response to Comments

After the public comment period ended, the FHWA categorized the comments into two main groups: those that required action and those that did

not. Comments requiring action included suggested changes to the list itself (i.e., addition or removal of properties) and questions or statements requiring additional research (e.g., suggested corrections to the justification statements). The FHWA addressed comments that suggested changes to the list via a collaborative process, as detailed below. For comments requiring additional research, the FHWA worked with qualified cultural resource management specialists to locate the information in question and revise justification statements, as appropriate. General comments about approach and methodology are addressed below.

As described in the June 16, 2006, notice, the FHWA engaged representatives from FHWA Division Offices, State DOTs, SHPOs, and other stakeholders (where appropriate) within each of the 50 States and the District of Columbia to identify elements that should remain subject to Section 106 and 4(f) requirements. At the conclusion of the public comment period, the FHWA noted that a number of comments were significant enough to require additional discussion with the "teams" of representatives that helped to develop the initial list. Such comments included requests for the removal of certain elements from the list or the addition of new elements to the list. In August and September of 2006, the FHWA convened and participated in a series of conference calls to discuss significant comments on elements in 10 States; invited to participate in each call were the original team of State representatives and all those who submitted comments on the elements in the State. Each call was facilitated by the cultural resource management specialist who worked with the State in developing its initial list and included representation from FHWA Headquarters. The goals of engaging State teams and commenters in this manner were to provide a forum for open communication between stakeholders and FHWA and to attempt to reach consensus on a final list of elements in each State.

While the effort to identify excepted elements to the broad exemptions for the Interstate System references some of the basic principles for determining eligibility to the National Register, the survey of this 47,000-mile resource could not be conducted at a level of great detail, nor was it expected to provide definitive justification for National Register eligibility. The intent of the process was to determine which resources appeared to rise to the national and/or exceptional level in order that they be afforded the

<sup>&</sup>lt;sup>3</sup> Information on the National Register standards for evaluating the significance of properties and its criteria for listing may be found at the following URL: http://www.cr.nps.gov/nr/listing.htm.

consideration of review under Section 106 and Section 4(f), while immediately exempting the vast majority of the Interstate System. This initial look was not intended to apply the same rigor with which a formal determination of eligibility is conducted, but to retain the ability to apply the full 106 and 4(f) processes to those elements which appeared to rise to that level. Application of the Section 106 process would provide additional detailed information regarding eligibility upon which the balance of the review(s) would proceed. It is therefore conceivable that in the course of consideration under the respective reviews, some of the resources included in the final list of exceptional elements of the Interstate may be determined not eligible for inclusion in the National Register. In that case, no further consideration of the specific Interstate element as a historic property is required under either of the statutory provisions. Should a resource be validated as National Register eligible, most improvements would likely be able to be made in a way that does not adversely affect its significant characteristics. In such cases, Section 106 could be completed very simply and Section 4(f) would not apply. In any case, inclusion on the list in no way implies that these resources cannot be maintained and improved to continue to safely serve the traveling public.

Two commenters suggested that there was some inconsistency between the criteria cited in the original Section 106 exemption and the guidance for applying the criteria subsequently distributed in January 2006 by FHWA.<sup>4</sup> However, the guidance was clearly

supplemental to the language of the actual Section 106 exemption, which was adopted by SAFETEA-LU Section 6007, and was not intended to supersede it. As the criteria were applied in the course of this process, those resources less than 50 years old apparently meeting the standards of "exceptional," were also deemed to carry national significance within the context of the Interstate Highway System.

# III. Changes to List of Exceptionally and Nationally Significant Features

After considering the comments submitted during the public comment period and the views expressed during the subsequent conference calls with teams in several States, the FHWA has made several modifications to the list of exceptional Interstate System features. The final list includes 132 unique features—20 fewer features than the preliminary list contained (152). Specifically, the FHWA has removed 26 elements from and added 6 elements to the list. The final list may be viewed at http://www.environment.fhwa.dot.gov/histpres/highways.asp.

**Authority:** 23 U.S.C. 103(c)(5)(B); Sec. 6007 of Pub. L. 109–59.

Issued on: December 12, 2006.

#### J. Richard Capka,

Federal Highway Administrator. [FR Doc. E6–21581 Filed 12–18–06; 8:45 am] BILLING CODE 4910–22–P

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

#### **Internal Revenue Service**

Open meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel

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

**ACTION:** Notice.

SUMMARY: An open meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Friday, January 12, 2007.

#### FOR FURTHER INFORMATION CONTACT:

Dave Coffman at 1-888-912-1227, or 206-220-6096.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel will be held Friday, January 12, 2007, from 9 a.m. Pacific Time to 10:30 a.m. Pacific Time via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912–1227 or 206–220–6096, or write to Dave Coffman, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or you can contact us at http:// www.improveirs.org. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Dave Coffman. Mr. Coffman can be reached at 1-888-912-1227 or 206-220-6096.

The agenda will include the following: Various IRS issues.

Dated: December 4, 2006.

## John Fay,

Acting Director, Taxpayer Advocacy Panel.
[FR Doc. E6–21570 Filed 12–18–06; 8:45 am]
BILLING CODE 4830–01–P

<sup>&</sup>lt;sup>4</sup> "Guidance to apply the Criteria for the Identification of Nationally Significant and Exceptionally Significant Elements of the Interstate Highway System" is available at: http://www.environment.fhwa.dot.gov/histpres/highways.asp.