any comments received, and any final disposition in person in the Docket 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 Regional Air Traffic Division, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois 60018.

#### FOR FURTHER INFORMATION CONTACT: J.

Mark Reeves, Central Service Office, Airspace Branch, AGL–520, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois 60018, telephone (847) 294–7477.

#### 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 document must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. FAA-2004-19237/Airspace Docket No. 04-AGL-19." 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 action may be changed in light of comments received. All comments submitted will be available for examination in the Rules Docket, FAA, Great Lakes Region, Office of the Regional Counsel, 2300 East Devon Avenue, Des Plaines, Illinois, 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 NPRML's

An electronic copy of this document may be downloaded through the Internet at http://dms.dot.gov. Recently published rulemaking documents can also be accessed through the FFA's Web page at http://www.faa.gov or the Superintendent of Document's Web page at http://www.access.gpo.gov/nara.

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, 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 NPRM's 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 14 CFR part 71 to establish Class E airspace at Tracy, MN, for Tracy Municipal Airport. Controlled airspace extending upward from 700 feet or more above the surface of the earth is needed to contain aircraft executing instrument approach procedures. The area would be depicted on appropriate aeronautical charts. Class E airspace areas extending upward from 700 feet or more above the surface of the earth are published in paragraph 6005 of FAA Order 7400.9M dated August 30, 2004, and effective September 16, 2004, which is incorporated by reference in 14 CFR 71.1. The Class E designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an establishment body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. 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 will not have a significant economic impact 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).

# 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, 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), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9M, Airspace Designations and Reporting Points, dated August 30, 2004, and effective September 16, 2004, is amended as follows:

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

## AGL MN E5 Tracy, MN [New]

Tracy Municipal Airport, MN (Lat. 44°14′57″ N., long. 95°36′26″ W.)

That airspace extending upward from 700 feet above the surface within a 6.4-mile radius of the Tracy Municipal Airport.

Issued in Des Plaines, Illinois, on November 16, 2004.

#### Nancy B. Kort,

Area Director, Central Terminal Operations. [FR Doc. 04–27093 Filed 12–9–04; 8:45 am] BILLING CODE 4910–13–M

# DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## 26 CFR Parts 1 and 301

[REG-101282-04]

RIN 1545-BD06

# Treatment of a Stapled Foreign Corporation Under Section 269B and 367(b); Hearing Cancellation

**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 regulations concerning the definition and tax treatment of a stapled foreign corporation, which generally is treated for tax purposes as a domestic corporation under section 269B of the Internal Revenue Code.

**DATES:** The public hearing originally scheduled for December 15, 2004 at 10 a.m., is cancelled.

#### FOR FURTHER INFORMATION CONTACT:

LaNita Van Dyke of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration), at (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the Federal Register on Tuesday, September 7, 2004, (69 FR 54067), announced that a public hearing was scheduled for December 15, 2004, at 10 a.m., in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 269B of the Internal Revenue Code.

The public comment period for these regulations expired on December 6, 2004. The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Tuesday, December 7, 2004, no one has requested to speak. Therefore, the public hearing scheduled for December 15, 2004, is cancelled.

# Cynthia E. Grigsby,

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

[FR Doc. 04–27160 Filed 12–7–04; 3:13 pm]
BILLING CODE 4830–01–P

# DEPARTMENT OF HOMELAND SECURITY

### **Coast Guard**

33 CFR Parts 110 and 165

[CGD07-04-090]

RIN 1625-AA11, 1625-AA87, 1625-AA01

Regulated Navigation Areas, Security Zones, and Temporary Anchorage Areas; St. Johns River, Jacksonville, FL

AGENCY: Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to establish a series of temporary regulated navigation areas, security zones and temporary anchorage areas on the St. Johns River, Jacksonville, FL, from Winter Point to the Intracoastal Waterway, for Super Bowl XXXIX activities and events. The river will be divided into two regulated navigation areas and four security zones in order to provide increased layered security in close proximity to the downtown area of the river. Additionally, the size of existing fixed security zones around docked cruise ships will be increased. Existing anchorage grounds will be modified and temporary anchorages will be added to accommodate the vessel traffic expected during the Super Bowl events. The regulated navigation areas, security zones and temporary anchorages are necessary to protect national security interests and the safety of navigation during Super Bowl events. These areas will be enforced at various designated time periods beginning February 2, 2005, through February 7, 2005. Entry into the security zones will be prohibited to all persons and vessels unless authorized by the Coast Guard Captain of the Port Jacksonville or his designated representatives.

**DATES:** Comments and related material must reach the Coast Guard on or before January 10, 2005.

ADDRESSES: You may mail comments and related material to Coast Guard Marine Safety Office Jacksonville, 7820 Arlington Expressway, Suite 400, Jacksonville, FL, 32211. Coast Guard Marine Safety Office Jacksonville maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at Coast Guard Marine Safety Office Jacksonville, 7820 Arlington Expressway, Suite 400, Jacksonville, FL, 32211, between 8 a.m. and 4 p.m., Monday through Friday, except Federal Holidays.

#### FOR FURTHER INFORMATION CONTACT:

Lieutenant James Tedtaotao at Coast Guard Marine Safety Office Jacksonville, FL, tel: (904) 232–2640 ext 111.

#### SUPPLEMENTARY INFORMATION:

#### **Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD07-04-090), indicate the specific section of this

document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know that your submission reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

If, as we anticipate we make this temporary final rule effective less than 30 days after publication in the **Federal Register**, we will explain in that publication, as required by 5 U.S.C. (d)(3), our good cause for doing so.

# **Public Meeting**

We do not plan to hold a public meeting. The United States Coast Guard, along with other state and federal law enforcement agencies, has conducted numerous outreach meetings with port users and the affected maritime community regarding port restrictions. However, you may submit a request for a meeting by writing to Coast Guard Marine Safety Office Jacksonville at the address under ADDRESSES explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a separate notice in the **Federal Register**.

### **Background and Purpose**

In light of terrorist attacks on New York City and the Pentagon in Arlington, VA, on September 11, 2001, and the continuing concern for future terrorist and or subversive acts against the United States, especially at high visibility events where a large number of persons are likely to congregate, the Coast Guard proposes to establish temporary regulated navigation areas and security zones in certain waters of the St. Johns River.

The Super Bowl is a sporting event, hosted each year in a different city in the United States, sponsored by the National Football League (NFL). Super Bowl XXXIX will be held in Jacksonville, FL, on Sunday, February 6, 2005, at ALLTEL Stadium. Security measures for Super Bowl XXXIX and the events preceding it, including temporary regulated navigation areas, security zones and anchorages proposed herein, are necessary from February 2, 2005, to February 7, 2005, and are needed to safeguard the maritime transportation infrastructure, the public, and designated participants from potential acts of violence or terrorism during Super Bowl XXXIX activities.