

Corners Road and Bucknell Road; then south on Bucknell Road to Michigan Route 86; then east on Michigan Route 86 to Michigan Route 66, then continuing east on Bonham Road to Lepley Road; then north on Lepley Road to Spring Creek Road; then east on Spring Creek Road to Hodges Road; then north on Hodges Road to Colon Road; then west on Colon Road to Michigan Route 66; then north on Michigan Route 66 to Prairie Corners Road; then west on Prairie Corners Road to the point of beginning.

\* \* \* \* \*

#### Ohio

\* \* \* \* \*

*Fulton County.* That portion of the county east of State Route 109.

*Henry County.* That portion of the county east of State Route 109 and north of the Maumee River.

*Lucas County.* That portion of Lucas County west of the Maumee River.

Done in Washington, DC, this 25th day of February 2005.

**Elizabeth E. Gaston,**

*Acting Administrator, Animal and Plant Health Inspection Service.*

[FR Doc. 05-4095 Filed 3-2-05; 8:45 am]

**BILLING CODE 3410-34-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Docket No. FAA-2005-20063; Airspace Docket No. 05-ACE-5]

#### Modification of Class E Airspace; Neosho, MO

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

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

**SUMMARY:** This action amends Title 14 Code of Federal Regulations, part 71 (14 CFR 71) by revising Class E airspace at Neosho, MO. A review of the Class E airspace area extending upward from 700 feet above ground level (AGL) at Neosho, MO revealed it is not in compliance with established airspace criteria. The area is modified and enlarged to conform to the criteria in FAA Orders. The intended effect of this rule is to provide controlled airspace of appropriate dimensions to protect aircraft departing from and executing Standard Instrument Approach Procedures (SIAPs) to Neosho Hugh Robinson Airport.

**DATES:** This direct final rule is effective on 0901 UTC, July 7, 2005. Comments

for inclusion in the Rules Docket must be received on or before April 15, 2005.

**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-2005-20063/ Airspace Docket No. 05-ACE-5, 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:

Brenda Mumfer, Air Traffic Division, Airspace Branch, ACE-520A, DOT Regional Headquarters Building, Federal Aviation Administration, 901 Locust, Kansas City, MO 64106; telephone: (816) 329-2524.

**SUPPLEMENTARY INFORMATION:** This amendment to 14 CFR part 71 modifies the Class E airspace area extending upward from 700 feet above the surface at Neosho, MO. An examination of controlled airspace for Neosho, MO revealed the Class E airspace area does not comply with airspace requirements for diverse departures from Neosho Hugh Robinson Airport as set forth in FAA Order 7400.2E, Procedures for Handling Airspace Matters. The criteria in FAA Order 7400.2E for an aircraft to reach 1200 feet AGL, taking into consideration rising terrain, is based on a standard climb gradient of 200 feet per mile plus the distance from the airport reference point to the end of the outermost runway. Any fractional part of a mile is converted to the next higher tenth of a mile. Additionally, the examination revealed the description and dimensions of the extension to the airspace area were not in compliance with FAA Orders 7400.2E and 8260.19C, Flight Procedures and Airspace. This amendment expands the airspace area from a 6.5-mile to a 7-mile radius of Neosho Hugh Robinson Airport, decreases the width of the extension from 1.8 miles to 1.5 miles each side of the Neosho very high frequency omni-directional radio range/distance measuring equipment (VOR/DME) 310° radial, expands the extension from 7 miles northwest of the airport to 7 miles northwest of the VOR/DME and defines the extension in relation to the VOR/DME. Additional,

the location of the VOR/DME is corrected in the legal description. These modifications provide controlled airspace of appropriate dimensions to protect aircraft departing from and executing SIAPs to Neosho Hugh Robinson Airport and bring the legal description of the Neosho, MO Class E airspace area into compliance with FAA Orders 7400.2E and 8260.19C. This area will 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, Airspace Designations and Reporting Points, dated August 30, 2004, and effective September 16, 2004, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation 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 regulations 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 not 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 **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 view 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-2005-20063/Airspace Docket No. 05-ACE-5." 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. There, it is determined that this final rule does not have federalism implications under Executive Order 13132.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this regulation—(1) is not a "significantly 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 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.

This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, that 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 since it contains aircraft executing instrument approach procedures to Neosho Hugh Robinson Airport.

### List of Subjects in 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), 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 7400.9M, 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.*

\* \* \* \* \*

### ACE MO E5 Neosho, MO

Neosho Hugh Robinson Airport, MO  
(Lat. 36°48'39" N., long. 94°23'30" W.)  
Neosho VOR/DME  
(Lat. 36°50'33" N., long. 94°26'09" W.)

That airspace extending upward from 700 feet above the surface within a 7-mile radius of Neosho Hugh Robinson Airport and within 1.5 miles each side of the Neosho VOR/DME 310° radial extending from the 7-mile radius of the airport to 7 miles northwest of the VOR/DME.

\* \* \* \* \*

Issued in Kansas City, MO, on February 17, 2005.

**Anthony D. Roetzel,**

*Acting Area Director, Western Flight Services Operations.*

[FR Doc. 05-4130 Filed 3-2-05; 8:45 am]

**BILLING CODE 4910-13-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### 26 CFR Parts 1 and 602

[TD 9187]

**RIN 1545-BA52**

### Loss Limitation Rules

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final regulations under sections 337(d) and 1502 of the Internal Revenue Code (Code). These regulations disallow certain losses recognized on sales of subsidiary stock by members of a consolidated group. These regulations

apply to corporations filing consolidated returns, both during and after the period of affiliation, and also affect purchasers of the stock of members of a consolidated group.

**DATES:** *Effective Date:* These regulations are effective April 4, 2005.

*Applicability Date:* For dates of applicability, see §§ 1.337(d)-2(g), 1.1502-20(i), and 1.1502-32(b).

### FOR FURTHER INFORMATION CONTACT:

Theresa Abell (202) 622-7700 or Martin Huck (202) 622-7750 (not toll-free numbers).

### SUPPLEMENTARY INFORMATION:

### Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1774.

The collection of information in these final regulations is in §§ 1.337(d)-2(c), 1.1502-20(i), and 1.1502-32(b)(4). The information is required to allow the taxpayer to make certain elections to determine the amount of allowable loss under § 1.337(d)-2, § 1.1502-20 as currently in effect, or under § 1.1502-20 modified so that the amount of allowable loss determined pursuant to § 1.1502-20(c)(1) is computed by taking into account only the amounts computed under § 1.1502-20(c)(1)(i) and (ii); to allow the taxpayer to reapportion a section 382 limitation in certain cases; to allow the taxpayer to waive certain loss carryovers; to allow acquiring groups to reduce the amount of certain loss carryovers deemed to expire; and to ensure that loss is not disallowed and basis is not reduced under § 1.337(d)-2 to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built-in gain on the disposition of an asset. The collection of information is required to obtain a benefit. The likely respondents are corporations that file consolidated income tax returns.

The estimated burden is as follows:

*Estimated total annual reporting and/or recordkeeping burden:* 36,720 hours.

*Estimated average annual burden per respondent:* 2 hours.

*Estimated number of respondents:* 18,360.

*Estimated annual frequency of responses:* Once.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Management and