environmental, and energy-related aspects of the proposal. Communications should identify the airspace docket number 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 Airspace Docket No. 02-AAL-3." 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 notice may be changed in light of comments received. All comments submitted will be available for examination in the Operations Branch, Air Traffic Division, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK, 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 Notice of Proposed Rulemakings (NPRM's)

An electronic copy of this document may be downloaded, using a modem and suitable communications software, from the FAA regulations section of the Fedworld electronic bulletin board service (telephone: 703–321–3339) or the **Federal Register's** electronic bulletin board service (telephone: 202–512–1661).

Internet users may reach the **Federal Register's** Web page for access to recently published rulemaking documents at http://www.access.gpo.gov/su_docs/aces/aces140.html.

Any person may obtain a copy of this NPRM by submitting a request to the Operations Branch, AAL–530, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513–7587. Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should contact the individual(s) identified in the FOR FURTHER INFORMATION CONTACT section.

The Proposal

The FAA proposes to amend 14 CFR part 71 by revising Class E airspace at Nuiqsut, AK. The intended effect of this proposal is to extend that Class E controlled airspace above 1,200 feet to

enable IFR operations at Nuiqsut, AK to be contained within controlled airspace.

The FAA Instrument Flight Procedures Production and Maintenance Branch has developed two new SIAPs for the Nuigsut Airport. The new approaches are (1) Area Navigation (Global Positioning System) (RNAV GPS) Runway 4, original; (2) RNAV (GPS) Runway 22, original. The existing GPS Runway 4 and GPS Runway 22 SIAPs will be cancelled by this action. Intersections on existing airways have also been created to initiate transitions to the new SIAPs. The transitions require more airspace than currently exists to contain Instrument Flight Rules (IFR) aircraft.

That airspace extending upward from 700 feet above the surface within a 6.5 mile radius of the Nuiqsut Airport will not be affected by this action. That airspace extending upward from 1,200 feet above the surface will be revised and expanded if this action is taken.

The area would be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. The Class E airspace areas designated as 700/1200 foot transition areas are published in paragraph 6005 in FAA Order 7400.9J, Airspace Designations and Reporting Points, dated September 1, 2001, and effective September 16, 2001, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore —(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 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.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, 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 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 Federal Aviation Administration Order 7400.9J, *Airspace Designations and Reporting Points*, dated September 1, 2001, and effective September 16, 2001, is to be amended as follows:

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

AAL AK E5 Nuiqsut, AK [Revised]

Nuiqsut Airport, AK

(Lat. 70°12'36" N, long. 151°00'20" W)

That airspace extending upward from 700 feet above the surface within a 6.5 mile radius of the Nuiqsut Airport, and that airspace extending upward from 1,200 feet above the surface from 13 miles north and 8 miles south of the 249° bearing from the airport to 29 miles southwest, to 19 miles northwest of the airport on the 314° bearing clockwise to the 352° bearing 13 miles north of the airport.

Issued in Anchorage, AK, on April 10, 2002.

Stephen P. Creamer,

Assistant Manager, Air Traffic Division, Alaskan Region.

[FR Doc. 02–9847 Filed 4–22–02; 8:45 am] BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Airspace Docket No. 02-AAL-2]

Proposed Revision of Class E Airspace; Buckland, AK

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: This action proposes to revise Class E airspace at Buckland, AK. Three new Standard Instrument Approach Procedures (SIAP) have been established for the Buckland Airport. The existing Class E airspace at Buckland is insufficient to contain aircraft executing the new SIAPs. Adoption of this proposal would result in the addition and revision of Class E airspace at Buckland, AK.

DATES: Comments must be received on or before June 7, 2002.

ADDRESSES: Send comments on the proposal in triplicate to:

Manager, Operations Branch, AAL–530, Docket No. 02—AAL–2, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513–7587

The official docket may be examined in the Office of the Regional Counsel for the Alaskan Region at the same address.

An informal docket may also be examined during normal business hours in the Office of the Manager, Operations Branch, Air Traffic Division, at the address shown above and on the Internet at Alaskan Region's home page at http://www.alaska.faa.gov/at or at address http://162.58.28.41/at.

FOR FURTHER INFORMATION CONTACT:

Derril Bergt, AAL–538, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513–7587; telephone number (907) 271–2796; fax: (907) 271–2850; e-mail: Derril.CTR.Bergt@faa.gov. Internet address: http://www.alaska.faa.gov/at or

SUPPLEMENTARY INFORMATION:

at address http://162.58.28.41/at.

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 the airspace docket number 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 Airspace Docket No. 02— AAL-2." 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 notice may be changed in light of comments received. All comments submitted will be available for examination in the Operations Branch, Air Traffic Division, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK, 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 Notice of Proposed Rulemakings (NPRM's)

An electronic copy of this document may be downloaded, using a modem and suitable communications software, from the FAA regulations section of the Fedworld electronic bulletin board service (telephone: 703–321–3339) or the **Federal Register**'s electronic bulletin board service (telephone: 202–512–1661).

Internet users may reach the **Federal Register**'s Web page for access to recently published rulemaking documents at http://www.access.gpo.gov/su_docs/aces/aces140.html.

Any person may obtain a copy of this NPRM by submitting a request to the Operations Branch, AAL–530, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513–7587. Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should contact the individual(s) identified in the FOR FURTHER INFORMATION CONTACT section.

The Proposal

The FAA proposes to amend 14 CFR part 71 by revising Class E airspace at Buckland, AK. The intended effect of this proposal is to extend that Class E controlled airspace above 1,200 feet to enable IFR operations at Buckland, AK to be contained within controlled airspace.

The FAA Instrument Flight
Procedures Production and
Maintenance Branch has developed
three new SIAPs for the Buckland
Airport. The new approaches are (1)
Area Navigation (Goblal Positioning
System) (RNAV GPS) Runway 10,
original; (2) Non-directional Radio
Beacon/Distance Measuring Equipment
(NDB/DME) Runway 10, original; and
(3) NDB/DME Runway 28, original. The
existing GPS Runway 10 SIAP will be

cancelled by this action. Intersections on existing airways have also been created to initiate transitions to the new SIAPs. The transitions require more airspace than currently exists to contain Instrument Flight Rules (IFR) aircraft.

That airspace extending upward from 700 feet above the surface within a 6.5 mile radius of the Buckland Airport will not be affected by this action. That airspace extending upward from 1,200 feet above the surface will be revised and expanded if this action is taken.

The area would be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. The Class E airspace areas designated as 700/1200 foot transition areas are published in paragraph 6005 in FAA Order 7400.9J, Airspace Designations and Reporting Points, dated September 1, 2001, and effective September 16, 2001, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore —(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 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.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, 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 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 Federal Aviation Administration Order 7400.9J, Airspace Designations and Reporting Points, dated September 1, 2001, and effective September 16, 2001, is to be amended as follows:

* * * * *

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

AAL AK E5 Buckland, AK [Revised]

Buckland Airport, AK (Lat. 65°58′56″N, long. 161°09′07″W)

That airspace extending upward from 700 feet above the surface within a 6.5 mile radius of the Buckland Airport; and that airspace extending upward from 1,200 feet above the surface from 65°28′30″N, 159°00′00″W to 65°57′45″N, 162°11′00″W to 66°16′00″N, 162°15′00″W to 66°40′00″N, 160°03′00″W to 66°35°00″N, 160°27′00″W to 66°11′00″N, 159°00′00″W to point of beginning.

Issued in Anchorage, AK, on April 10, 2002.

Stephen P. Creamer,

Assistant Manager, Air Traffic Division, Alaskan Region.

[FR Doc. 02–9848 Filed 4–22–02; 8:45 am]

BILLING CODE 4910-13-P

NATIONAL INDIAN GAMING COMMISSION

25 CFR Part 542

RIN 3141-AA24

Minimum Internal Control Standards

AGENCY: National Indian Gaming Commission.

ACTION: Notice of certification of no significant impact under the Regulatory Flexibility Act; request for comments.

SUMMARY: The National Indian Gaming Commission (Commission) is reopening the comment period on our proposed revisions to the Minimum Internal Control Standards, 66 Fed. Reg. 66500 (December 26, 2001) for the limited purpose of giving small entities an opportunity to comment on the Commission's certification that the proposed revisions will not have a significant economic impact on them.

DATES: Comments must be received on or before May 23, 2002.

ADDRESSES: Mail comments to: Comments on Regulatory Flexibility Act on MICS, National Indian Gaming Commission, 1441 L St., NW, Suite 9100, Washington, D.C. 20005, Attn.: Michele F. Mitchell. Comments and requests may also be sent by facsimile to 202–632–7066.

FOR FURTHER INFORMATION CONTACT: Michele F. Mitchell, at 202/632–7003 or, by fax, at 202/632–7066 (these are not toll-free numbers).

SUPPLEMENTARY INFORMATION: The Commission published proposed revisions to its existing Minimum Internal Control Standards on December 26, 2001. 66 FR 66500. The Commission received numerous comments on the proposed rule. As a result of one of the comments received, the Commission determined that certain Indian gaming operations, if they meet specific definitional criteria, may qualify as "small entities," under the Regulatory Flexibility Act (RFA). 5 U.S.C. 601(3).

Section 603 of the RFA, requires agencies to prepare an analysis describing the impact of proposed rules on small entities. In the alternative, if an agency determines that its rule will not have a significant impact on a substantial number of small entities, it may certify to this determination and an analysis is not required. (5 U.S.C. 605(b)).

There are approximately 315 Indian gaming operations across the country. We estimate that approximately 100 of the operations have gross revenues of less than \$5 million. Of these, approximately 50 operations have gross revenues of under \$1 million. Since the proposed revisions will not apply to gaming operations with gross revenues under \$1 million, only 50 small operations may be affected.

The proposed rule will not have a significant economic affect on these operations because gaming operations must have internal controls to protect their assets. The costs involved in implementing these controls are part of the regular business costs incurred by such an operation.

The Commission's regulations require tribes to adopt minimum standards, below which, the assets of the gaming operation would be placed at an unacceptable risk of loss. We believe that many Indian gaming operations have already implemented internal control standards which are more stringent than those contained in these regulations.

Under the proposed revisions, small gaming operations grossing under \$1 million are exempted from MICS compliance. Tier A facilities (those with

gross revenues between \$1 and \$5 million) are subject to the vearly requirement that independent certified public accountant testing occur. The purpose of this testing is to measure the gaming operation's compliance with the tribe's minimum internal control standards. The cost of compliance with this requirement for a small gaming operation is estimated at between \$3,000 and \$5,000. The cost of this report is minimal and does not create a significant economic effect on gaming operations. What little impact exists is further offset because other regulations require a yearly independent financial audit that can be conducted at the same time. The results of the MICS audit are used by Commission and the tribes to measure compliance with the standards. For these reasons, the Commission has concluded that the proposed rule will not have a significant economic impact on those small entities subject to the rule.

If your gaming operation qualifies as a small entity and you would like to comment on the Commission's conclusions, please submit a comment explaining how and to what degree these proposed revisions affect you and the extent of the economic impact on your business. The Commission will consider any comments received prior to issuing a final rule. Comments addressing the substantive provisions of the proposed revisions to 25 CFR part 542 will not be considered at this time.

The Commission will provide this certification to the Chief Counsel for Advocacy of the Small Business Administration as required by 5 U.S.C. 605(b).

Dated: April 17, 2002.

Montie R. Deer,

Chairman.

Elizabeth L. Homer,

Vice Chair.

Teresa E. Poust,

Commissioner.

[FR Doc. 02-9861 Filed 4-22-02; 8:45 am]

BILLING CODE 7565-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 54 and 602

[REG-136193-01]

RIN 1545-BA08

Notice of Significant Reduction in the Rate of Future Benefit Accrual

AGENCY: Internal Revenue Service (IRS), Treasury.