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 Tillitt Field Airport, Forsyth, MT.

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:


\section{71.1 [Amended]}

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9U, Airspace Designations and Reporting Points, dated August 18, 2010, and effective September 15, 2010 is amended as follows:

\begin{enumerate}
\item Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface within an area bounded by lat. 46° 22′ 00″ N., long. 106° 03′ 00″ W.; to lat. 46° 05′ 00″ N., long. 106° 21′ 03″ W.; to lat. 46° 00′ 00″ N., long. 107° 15′ 00″ W.; to lat. 46° 15′ 00″ N., long. 107° 16′ 00″ W.; and to lat. 46° 20′ 00″ N., long. 107° 00′ 00″ W., thence to the point of beginning.
\end{enumerate}


John Warner,
Manager, Operations Support Group, Western Service Center.

In the \textit{Federal Register} of May 23, 2011, in FR Doc. 2011–11008, on page 29888, the authority citation in the second column reads as follows:

\begin{itemize}
\item Authority: 7 U.S.C. 1a, 2, 5, 6a, 6b, 6c, 6d, 6e, 6f, 6g, 6h, 6i, 6j, 6k, 6l, 6m, 6n, 6o, 6p, 6r, 7, 7a, 7b, 8, 9, 10, 12, 12a, 12c, 13a, 13a–1, 16, 16a, 21, 23, and 24.
\end{itemize}

Commodity Futures Trading Commission.

David A. Stawick,
Secretary, Securities and Exchange Commission.

Dated: June 1, 2011.

Elizabeth M. Murphy,
Secretary.

\textit{[FR Doc. 2011–13976 Filed 6–6–11; 8:45 am]}

\textbf{BILLING CODE} 6351–01–P; 8011–01–P

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\textbf{DEPARTMENT OF TREASURY}

\textbf{Internal Revenue Service}

\textbf{26 CFR Part 1}

\textbf{[REG–114206–11]}

\textbf{RIN 1545–BK21}

\textbf{Encouraging New Markets Tax Credit Non-Real Estate Investments}

\textbf{AGENCY:} Internal Revenue Service (IRS), Treasury.

\textbf{ACTION:} Advance notice of proposed rulemaking.

\textbf{SUMMARY:} This document invites comments from the public on issues that the Treasury Department and the IRS may address in regulations relating to the new markets tax credit. Specifically, this document invites comments from the public on how the new markets tax credit program may be amended to encourage non-real estate investments. The regulations will affect taxpayers claiming the new markets tax credit. The Treasury Department and the IRS have published separately in this issue of the \textit{Federal Register}, a notice of proposed rulemaking REG–101826–11 modifying the new markets tax credit program by providing specific rules concerning a qualified community development entity’s investment of certain returns of capital from non-real estate businesses.

\textbf{DATES:} Written and electronic comments must be submitted by September 6, 2011.

\textbf{ADDRESSES:} Send submissions to: CC:PA:LPD:PR (REG–114206–11), room 5205, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–114206–11).