

using the Company name search field, on the SEC's EDGAR system. The SEC's EDGAR system may be searched at <https://www.sec.gov/search-filings>. You may also call the SEC's Office of Investor Education and Advocacy at (202) 551-8090.

For the Commission, by the Division of Investment Management, under delegated authority.

Vanessa A. Countryman,
Secretary.

[FR Doc. 2026-17191 Filed 8-21-26; 8:45 am]

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SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-106164; File No. SR-NYSEARCA-2026-68]

Self-Regulatory Organizations; NYSE Arca, Inc.; Notice of Designation of a Longer Period for Commission Action on a Proposed Rule Change To Amend Rules 5.32-O and 5.35-O

August 19, 2026.

On June 18, 2026, NYSE Arca, Inc. ("Exchange" or "NYSE Arca") filed with the Securities and Exchange Commission ("Commission"), pursuant to Section 19(b)(1) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 19b-4 thereunder,² a proposed rule change to amend Rules 5.32-O and 5.35-O to, among other things, permit cash settlement for up to 50 non-ETF Flexible Exchange ("FLEX") Options. The proposed rule change was published for comment in the **Federal Register** on July 7, 2026.³

Section 19(b)(2) of the Act⁴ provides that within 45 days of the publication of notice of the filing of a proposed rule change, or within such longer period up to 90 days as the Commission may designate if it finds such longer period to be appropriate and publishes its reasons for so finding or as to which the self-regulatory organization consents, the Commission shall either approve the proposed rule change, disapprove the proposed rule change, or institute proceedings to determine whether the proposed rule change should be disapproved. The 45th day after publication of the notice for this proposed rule change is August 21,

2026. The Commission is extending this 45-day time period.

The Commission finds it appropriate to designate a longer period within which to take action on the proposed rule change so that it has sufficient time to consider the proposed rule change and the issues raised therein. Accordingly, the Commission, pursuant to Section 19(b)(2) of the Act,⁵ designates October 5, 2026, as the date by which the Commission shall either approve or disapprove, or institute proceedings to determine whether to disapprove, the proposed rule change (File No. SR-NYSEARCA-2026-68).

For the Commission, by the Division of Trading and Markets, pursuant to delegated authority.⁶

Vanessa A. Countryman,
Secretary.

[FR Doc. 2026-17205 Filed 8-21-26; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

Adoption of Categorical Exclusion Under the National Environmental Policy Act

AGENCY: Federal Aviation Administration (FAA), Department of Transportation (DOT).

ACTION: Notice of adoption of categorical exclusion.

SUMMARY: The Federal Aviation Administration (FAA) has identified a categorical exclusion (CATEX) established by the Department of the Air Force (DAF) that it intends to adopt and describes the categories of proposed actions for which the FAA intends to use this CATEX. The FAA has consulted with the DAF, as described herein, and obtained concurrence on FAA's use of this CATEX.

DATES: The CATEX identified in the **SUPPLEMENTARY INFORMATION** section is available for FAA use effective immediately.

FOR FURTHER INFORMATION CONTACT: Ms. Judith Walker, Office of Environment and Energy (AEE-400). Mailing address: Federal Aviation Administration, 800 Independence Ave. SW, Washington, DC 20591. Email address NEPA@faa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

Congress enacted the National Environmental Policy Act, 42 U.S.C.

4321-4347 (NEPA) to encourage productive and enjoyable harmony between humans and the environment, recognizing the profound impact of human activity and the critical importance of restoring and maintaining environmental quality to the overall welfare of humankind. (42 U.S.C. 4321, 4331). NEPA seeks to ensure that agencies consider the environmental effects of their proposed major actions in their decision-making processes.

To comply with NEPA, agencies determine the appropriate level of review of any major federal action—an environmental impact statement (EIS), environmental assessment (EA), or categorical exclusion (CATEX) (42 U.S.C. 4336). If a proposed action is likely to have significant environmental effects, the agency must prepare an EIS and document its decision in a record of decision (42 U.S.C. 4336). If the proposed action is not likely to have significant environmental effects or the effects are unknown, the agency may instead prepare an EA, which involves a more concise analysis and process than an EIS (42 U.S.C. 4336). Following the EA, the agency may conclude that the action will have no significant effects and document that conclusion in a finding of no significant impact. If the analysis concludes that the action is likely to have significant effects, then an EIS is required.

Pursuant to NEPA, a Federal agency can also establish CATEXs—categories of actions that the agency has determined normally do not significantly affect the quality of the human environment—in their agency NEPA procedures (42 U.S.C. 4336e(1)). If an agency determines that a CATEX covers a proposed action, it then evaluates the proposed action for extraordinary circumstances in which a normally excluded action may have a significant effect. If no extraordinary circumstances are present, the agency may apply the CATEX to the proposed action without preparing an EA or EIS (42 U.S.C. 4336(a)(2)). FAA considers extraordinary circumstances pursuant to FAA Order 1050.1G, Federal Aviation Administration National Environmental Policy Act Implementing Procedures, dated June 30, 2025, Appendix B, Extraordinary Circumstances and Categorical Exclusion. If an extraordinary circumstance exists, the agency nevertheless may apply the categorical exclusion if the agency conducts an analysis and determines that the proposed action does not in fact have the potential to result in significant effects notwithstanding the extraordinary circumstance, or the agency modifies the proposed action to

¹ 15 U.S.C. 78s(b)(1).

² 17 CFR 240.19b-4.

³ See Securities Exchange Act Release No. 105833 (July 1, 2026), 91 FR 41716. The Commission has received no comments regarding the proposed rule change.

⁴ 15 U.S.C. 78s(b)(2).

⁵ *Id.*

⁶ 17 CFR 200.30-3(a)(31).

avoid or otherwise mitigate potential significant effects.

I.A. Process of Establishing a CATEX

Federal agencies may establish a category of CATEX via one of two methods—establishing an original CATEX under the CEQ's guidance, Memorandum for Heads of Federal Departments and Agencies, April 9, 2026. Subject: Establishing, Revising, Adopting, and Applying Categorical Exclusions Under the National Environmental Policy Act, or via adopting a CATEX from another Federal agency.

Section 109 of NEPA, enacted as part of the Fiscal Responsibility Act of 2023, allows a Federal agency to adopt another Federal agency's CATEX (42 U.S.C. 4336c). To use another agency's CATEXs under section 109, the adopting agency must identify the relevant CATEX listed in the establishing agency's NEPA procedures that covers the adopting agency's category of proposed actions or related actions; consult with the establishing agency to ensure that the proposed adoption of the CATEX is appropriate for the category of actions; identify to the public the CATEX that the adopting agency plans to use for its proposed actions; and document adoption of the CATEX (42 U.S.C. 4336c); (FAA Order 1050.1G, Section 1.4(d) Adopting CATEX's from other Federal agencies). This **Federal Register** notice announces the FAA's decision to adopt the below identified CATEX from DAF, as well as the extraordinary circumstances list established by DAF when originally creating the CATEX.

II. DAF Categorical Exclusion

FAA is adopting a CATEX established by the DAF and listed in the Department of War NEPA Procedures Appendix A, Supersonic flying operations over land and above 30,000 feet MSL, or over water and above 10,000 feet MSL and more than 15 nautical miles from land. Department of War National Environmental Policy Act Implementing Procedures, Appendix A, II Department of the Air Force, DoW A116–34. April 30, 2026.

III. FAA's Use of Adopted CATEX

FAA expects to use the above identified CATEX to approve Special Flight Authorization (SFA) applications for supersonic flight testing that are overland and above 30,000 feet MSL or over water, above 10,000 feet MSL, and more than 15 nautical miles from land. DAF currently utilizes the following approved supersonic corridors: Edwards Air Force Base, California; Bell X–1

High Altitude Supersonic Corridors; Black Mountain High Altitude Supersonic Corridors; PIRA Supersonic Corridor; Eglin Air Force Base, Florida; Overland R–2914A to R–2915A (Test Area B–70). The categories of actions described herein are activities which are within the scope of the establishing agency's (DAF's) CATEX. FAA may also expand the use of the CATEX identified in Section II to activities other than SFA applications that are within the parameters of the establishing agency's CATEX where appropriate and would consult with the establishing agency, as needed. The CATEX the FAA is adopting from DAF reads: “Supersonic flying operations over land and above 30,000 feet MSL, or over water and above 10,000 feet MSL and more than 15 nautical miles from land”. The FAA adopts CATEX DoW A116–34 from DAF consistent with all substantive and procedural limitations applied by DAF. This adoption, consistent with DAF procedures, requires that application of the CATEX to a specific federal action be done via documented CATEX in certain circumstances. Therefore, when DAF's CATEX requires documentation to apply the CATEX, the FAA Environmental Protection Specialist (EPS) shall comply with the requirements detailed in FAA Order 1050.1G, § 1.4(f)(3), Documentation of CATEX determinations.

IV. Consideration of Extraordinary Circumstances

The FAA has NEPA implementing procedures to guide its analysis of extraordinary circumstances. Further, FAA will apply DAF's extraordinary circumstances, located in part 1.4(d) of the department's NEPA implementing procedures, Department of War National Environmental Policy Act Implementing Procedures, and any subsequent revisions thereto, if different from the FAA's. If an extraordinary circumstance is present, the FAA will determine whether it is possible to avoid significant effects. The FAA EPS must document application of any mitigations consistent with FAA Order 1050.1G. If FAA cannot apply a CATEX to a particular proposed action due to extraordinary circumstances, FAA will prepare an EA or EIS, consistent with FAA NEPA Implementing Procedures dated 30 June 2025.

V. Consultation With Establishing Agency and Determination of Appropriateness

FAA consulted with DAF between 3 December 2025 and 29 June 2026. During the consultation, the agencies discussed whether the category of FAA

proposed actions would be appropriately covered by the CATEX identified above; the extraordinary circumstances that FAA should consider before applying the CATEX to FAA's proposed actions; the requirement to evaluate, before using the above listed DAF CATEX, the integral elements of the CATEX's availability for use as defined in DAF's NEPA procedures (identified in Section II above); and what documentation FAA should complete when applying the CATEX. The agencies also considered past use of the CATEX by the DAF, including how often these agencies modified a proposed action or prepared an EA or EIS for a proposed action otherwise covered by the CATEX. At the conclusion of that process, the agencies determined that FAA's proposed use of the CATEX as described in this notice is appropriate.

VI. Conclusion

This notice documents adoption of the CATEX listed in Section II in accordance with 42 U.S.C. 4336c(4), and is available for use by FAA, effective immediately.

Issued in Washington, DC, on August 19, 2026.

Julie Marks,

Executive Director, Federal Aviation Administration—Office of Environment and Energy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Joint Committee

AGENCY: Internal Revenue Service (IRS) Treasury

ACTION: Notice of Meeting

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions to improve customer service at the Internal Revenue Service. This meeting will be held as a virtual video conference via the Microsoft Teams platform.

DATES: The meeting will be held on Wednesday, September 16, 2026, at 2:00 p.m. Eastern Time.

FOR FURTHER INFORMATION CONTACT: Fred N. Smith, Jr. by email at taxpayer.advocacy.panel@irs.gov.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section