

(2) For engines that had the suspect radial drive steady bearings installed in factory production, remove from service before accumulating 2,400 hours TSN, but no later than December 31, 2000.

#### Do Not Install Suspect Bearings

(b) As of the effective date of this AD, accomplish the following:

(1) Do not install radial drive steady bearings from the five affected batches listed in the applicability paragraph of this AD at overhaul, in service, or at new production.

(2) If performing an engine change, do not allow two engines that have bearings from any of the five affected batches listed in the applicability paragraph of this AD to be installed on the same airplane.

#### Serviceable Parts

(3) For the purpose of this AD, serviceable bearings are those which are not listed in the applicability paragraph of this AD. Current outer race S/N prefix DPSF or alphabetically subsequent prefix is considered serviceable.

#### Alternative Methods of Compliance

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Engine Certification Office (ECO). Operators shall submit their request through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, ECO.

**Note 2:** Information concerning the existence of approved alternative methods of compliance with this airworthiness directive, if any, may be obtained from the ECO.

#### Ferry Flights

(d) Special flight permits may be issued in accordance with §§ 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the aircraft to a location where the requirements of this AD can be accomplished.

Issued in Burlington, Massachusetts, on March 15, 2000.

**Mark C. Fulmer,**

*Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

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**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Airspace Docket No. 99-ASO-12]

#### Proposed Realignment of Jet Route J-151

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This action proposes to realign a segment of Jet Route 151 (J-

151) between the Farmington, MO, Very High Frequency Omnidirectional Range/Tactical Air Navigation (VORTAC) and the Vulcan, AL, VORTAC. Specifically, the FAA is proposing to realign J-151 as a direct route between the Vulcan and Farmington VORTACs. The FAA is proposing this realignment because the current route segment between the Farmington VORTAC and the Candu navigational fix is unusable for navigation due to frequency interference.

**DATES:** Comments must be received on or before May 10, 2000.

**ADDRESSES:** Send comments on this proposal in triplicate to: Manager, Air Traffic Division, ASO-500, Docket No. 99-ASO-12, Federal Aviation Administration, P.O. Box 20636, Atlanta, GA 30320.

The official docket may be examined in the Rules Docket, Office of the Chief Counsel, Room 916, 800 Independence Avenue, SW., Washington, DC, weekdays, except Federal holidays, between 8:30 a.m. and 5:00 p.m.

An informal docket may also be examined during normal business hours at the office of the Regional Air Traffic Division, Federal Aviation Administration, P.O. Box 30636, Atlanta, GA 30320.

**FOR FURTHER INFORMATION CONTACT:** Paul Gallant, Airspace and Rules Division, ATA-400, Office of Air Traffic Airspace Management, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

#### 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 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 action must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Airspace Docket No. 99-ASO-12." 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 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 NPRM

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 Government Printing Office's electronic bulletin board service (telephone: 202-512-1661).

Internet users may reach the FAA's web page at <http://www.faa.gov> or the Superintendent of Documents' webpage at <http://www.access.gpo.gov/nara> for access to recently published rulemaking documents.

Any person may obtain a copy of this Notice of Proposed Rulemaking (NPRM) by submitting a request to the Federal Aviation Administration, Office of Air Traffic Airspace Management, 800 Independence Avenue, SW., Washington, DC 20591, or by calling (202) 267-8783. Communications must identify the docket number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should call the FAA's Office of Rulemaking, (202) 267-9677, for a copy of Advisory Circular No. 11-2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

#### Background

Currently, J-151 is unusable between the Farmington, MO, VORTAC and the Candu navigational fix. Flight inspection revealed that this segment experiences co-channel radio frequency interference from another navigational aid that uses the same frequency. The proposed amendment would change the alignment of J-151 between the Farmington and Vulcan VORTACs from the current intersection of the Vulcan 335° and the Farmington 139° radials, to a direct route between the Vulcan and Farmington VORTACs. This amendment would restore the use of J-151 for flights serving destinations between Florida and the mid-west.

## The Proposal

The FAA is proposing to amend 14 CFR part 71 to realign a segment of J-151. Currently, the segment of J-151 between the Farmington VORTAC and the Candu navigational fix has been found to be unusable for navigation due to frequency interference. The FAA has issued Flight Data Center Notices to Airmen advising users of this problem. To correct this problem, it is necessary to realign J-151 between the Farmington VORTAC and the Vulcan VORTAC as a direct route.

Jet routes are published in paragraph 2004 of FAA Order 7400.9G dated September 1, 1999, and effective September 16, 1999, which is incorporated by reference in 14 CFR 71.1. The jet route 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. Therefore, this proposed regulation: (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under Department of Transportation (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 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 the Federal Aviation Administration Order 7400.9G, Airspace Designations and Reporting Points, dated September 1, 1999, and effective September 16, 1999, is amended as follows:

##### *Paragraph 2004—Jet Routes*

\* \* \* \* \*

#### **J-151 [Revised]**

From Cross City, FL; Vulcan, AL; Farmington, MO; St Louis, MO; Des Moines, IA; O'Neill, NE; Rapid City, SD; Billings, MT; INT Billings 266° and Whitehall, MT, 103° radials; to Whitehall.

\* \* \* \* \*

Issued in Washington, DC, on March 15, 2000.

**Steve Rohring,**

*Acting Manager, Airspace and Rules Division.*

[FR Doc. 00-7191 Filed 3-22-00; 8:45 am]

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## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

**[REG-117162-99]**

**RIN 1545-AX59**

#### **Tax Treatment of Cafeteria Plans**

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

**ACTION:** Partial withdrawal of notice of proposed rulemaking; amendment to notice of proposed rulemaking; and notice of proposed rulemaking.

**SUMMARY:** This document withdraws portions of the notice of proposed rulemaking published in the **Federal Register** on March 7, 1989 and amends proposed regulations under section 125. These proposed regulations clarify the circumstances under which a section 125 cafeteria plan election may be changed. The proposed regulations permit an employer to allow a section 125 cafeteria plan participant to revoke an existing election and make a new election during a period of coverage for accident or health coverage, group-term life insurance coverage, dependent care assistance, and adoption assistance.

**DATES:** Written and electronic comments and requests for a public hearing must be received by June 21, 2000.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (REG-117162-99), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station,

Washington, DC 20044. Submissions may be hand delivered between the hours of 8 am and 5 pm to: CC:DOM:CORP:R (REG-117162-99), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS internet site at [http://www.irs.gov/tax\\_\\_regs/regslst.html](http://www.irs.gov/tax__regs/regslst.html).

#### **FOR FURTHER INFORMATION CONTACT:**

Concerning the regulations, Janet A. Laufer or Christine L. Keller at (202) 622-6080; concerning submissions or to request a public hearing, LaNita Van Dyke at (202) 622-7180. These are not toll-free numbers.

#### **SUPPLEMENTARY INFORMATION:**

#### **Background**

Section 125<sup>1</sup> permits an employer to offer employees the choice between taxable income and certain nontaxable or "qualified benefits"<sup>2</sup> through a cafeteria plan, without the employees having to recognize the taxable income. In 1984 and 1989, proposed regulations were published relating to the administration of cafeteria plans.<sup>3</sup> In general, the 1984 and 1989 proposed regulations require that for benefits to be provided on a pre-tax basis under section 125, an employee may make changes during a plan year only in certain circumstances.<sup>4</sup> Specifically, §§ 1.125-1, Q&A-8 and 1.125-2, Q&A-

<sup>1</sup> Revenue Act of 1978, Public Law 95-600 (November 6, 1978); Sen. Rep. 95-1263, 95th Cong., 2d Sess., 74-78, 186-187 (October 1, 1978); H.R. Rep. No. 95-1445, 95th Cong., 2d Sess., 63-66 (August 4, 1978); H.R. Rep. No. 95-250, 96th Cong., 2d Sess., 206-207, 253-254 (October 15, 1978).

<sup>2</sup> "Qualified benefits" are generally any benefits excluded from income, including coverage under an employer-provided accident or health plan under sections 105 and 106; group-term life insurance under section 79; elective contributions under a qualified cash or deferred arrangement within the meaning of section 401(k); dependent care assistance under section 129; and adoption assistance under section 137. The following are not qualified benefits: products advertised, marketed, or offered as long-term care insurance; medical savings accounts under section 106(b); qualified scholarships under section 117; educational assistance programs under section 127; and fringe benefits under section 132. Qualified benefits can be provided under a cafeteria plan either through insured arrangements or arrangements that are not insured.

<sup>3</sup> 49 FR 19321 (May 7, 1984) and 54 FR 9460 (March 7, 1989), respectively.

<sup>4</sup> Those proposed regulations contain special rules with respect to flexible spending arrangements. A flexible spending arrangement (FSA) is defined in section 106(c)(2). Under section 106(c)(2), and FSA is generally a benefit program under which the maximum reimbursement reasonably available for coverage is less than 500% of the value of the coverage.