

does 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 the **Federal Register**, and a notice of proposed rulemaking may be published with a new comment period.

Comments Invited

Although this action is in the form of a final rule and was not preceded by a notice of proposed rulemaking, comments are invited on this rule. Interested persons are invited to comment on this rule by submitting such written data, views, or arguments as they may desire. Communications should identify the Rules Docket number and be submitted in triplicate to the address specified under the caption **ADDRESSES**. All communications received on or before the closing date for comments will be considered, and this rule may be amended or withdrawn in light of the comments received. Factual information that supports the commenter's ideas and suggestions is extremely helpful in evaluating the effectiveness of this action and determining whether additional rulemaking action would be needed.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy-related aspects of the rule that might suggest a need to modify the rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report that summarizes each FAA-public contact concerned with the substances of this action will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this rule must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. 99-ACE-33." The postcard will be date stamped and returned to the commenter.

Agency Findings

The regulations adopted herein will not have substantial direct effects 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. Therefore, in accordance with Executive Order 12612, it is determined that this final rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

The FAA has determined that this regulation is noncontroversial and

unlikely to result in adverse or negative comments. For the reasons discussed in the preamble, I certify that this 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) if promulgated, will not have a significant economic impact, positive or negative, 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).

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 7400.9F, Airspace Designations and Reporting Points, dated September 10, 1998, and effective September 16, 1998, is amended as follows:

Paragraph 6002 Class E airspace areas designated as a surface area for an airport.

* * * * *

ACE NE E2 North Platte, NE [Revised]

North Platte Regional Airport, Lee Bird Field, NE

(lat. 41°07'34"N., long. 100°41'14"W.)

North Platte VORTAC

(lat. 41°02'55"N., long. 100°44'50"W.)

Within a 4.6-mile radius of North Platte Regional Airport, Lee Bird Field and within 1.1 miles each side of the 029° radial of the North Platte VORTAC extending from the 4.6-mile radius to the VORTAC.

* * * * *

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

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ACE NE E5 North Platte, NE [Revised]

North Platte Regional Airport, Lee Bird Field, NE

(lat. 41°07'34"N., long. 100°41'14"W.)

That airspace extending upward from 700 feet above the surface within a 7.1-mile radius of North Platte Regional Airport, Lee Bird Field.

Issued in Kansas City, MO, on June 16, 1999.

Donovan D. Schardt,

Acting Manager, Air Traffic Division, Central Region.

[FR Doc. 99-18347 Filed 7-19-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8806]

RIN 1545-AV94

Employee Stock Ownership Plans; Section 411(d)(6) Protected Benefits (Taxpayer Relief Act of 1997); Qualified Retirement Plan Benefits; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations which were published in the **Federal Register** on Friday, January 8, 1999, (64 FR 1125), relating to employee stock ownership plans and protected benefits under section 411(d)(6) and qualified retirement plan benefits.

DATES: This correction is effective January 8, 1999.

FOR FURTHER INFORMATION CONTACT: Linda S. F. Marshall, (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject to this correction are under section 411 of the Internal Revenue Code.

Need for Correction

On January 8, 1999, final regulations (TD 8806) were published in the **Federal Register** at 64 FR 1125. These regulations inadvertently amended § 1.411(d)-4 Q&A-2(d)(2)(ii) instead of § 1.411(d)-4 Q&A-2(d)(1)(ii). This document is correcting this amendment by providing the correct language for § 1.411(d)-4 Q&A-2(d)(1)(ii) and restoring the language for § 1.411(d)-4 Q&A-2(d)(2)(ii).

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.411(d)-4 [Corrected]

Par. 2. Section 1.411(d)-4 Q&A-2 is amended by:

1. Removing paragraph (d)(1)(ii).
2. Redesignating paragraph (d)(2)(ii) as paragraph (d)(1)(ii).
3. Adding paragraph (d)(2)(ii).

The addition reads as follows:

§ 1.411(d)-4 Section 411(d)(6) protected benefits.

* * * * *

Q-2: * * *

A-2: * * *

(d) * * *

(2) * * *

(ii) *ESOP investment requirement.*

Except as provided in paragraph (d)(2)(iii) of this Q&A-2, benefits provided by employee stock ownership plans will not be eligible for the exceptions in paragraph (d)(1) of this Q&A-2 unless the benefits have been held in a tax credit employee stock ownership plan (as defined in section 409 (a)) or an employee stock ownership plan (as defined in section 4975 (e)(7)) subject to section 409 (h) for the five-year period prior to the exercise of employer discretion or any amendment affecting such benefits and permitted under paragraph (d)(1) of this Q&A-2. For purposes of the preceding sentence, if benefits held under an employee stock ownership plan are transferred to a plan that is an employee stock ownership plan at the time of transfer, then the consecutive periods under the transferor and transferee employee stock ownership plans may be aggregated for purposes of meeting the five-year requirement. If the benefits are held in an employee stock ownership plan throughout the entire period of their existence, and such total period of existence is less than five years, then such lesser period may be substituted for the five year requirement.

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Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 99-18394 Filed 7-19-99; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR**Office of Surface Mining Reclamation and Enforcement****30 CFR Part 934**

[SPATS No. ND-039-FOR, Amendment No. XXVIII]

North Dakota Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.
ACTION: Final rule; approval of amendment.

SUMMARY: The Office of Surface Mining Reclamation and Enforcement (OSM) is approving a proposed amendment to the North Dakota regulatory program (hereinafter, the "North Dakota program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). North Dakota proposed revising its statute prescribing who may preside over formal hearings and informal conferences.

The amendment is intended to revise a North Dakota State statute to be consistent with its counterpart State regulation.

DATES: *Effective date:* July 20, 1999.

FOR FURTHER INFORMATION CONTACT: Guy Padgett, Telephone: 207/261-6550, Internet address: GPadgett@OSMRE.GOV.

SUPPLEMENTARY INFORMATION:**I. Background on the North Dakota Program**

On December 15, 1980, the Secretary of the Interior conditionally approved the North Dakota program. General background information on the North Dakota program, including the Secretary's findings, the disposition of comments, and the conditions of approval of the North Dakota program can be found in the December 15, 1980, **Federal Register** (45 FR 82214). Subsequent actions concerning North Dakota's program and program amendments can be found at 30 CFR 934.15 and 934.16.

II. Proposed Amendment

By letter dated March 31, 1999, North Dakota submitted a proposed amendment to its program (Amendment number XXVIII, administrative record No. ND-CC-01) pursuant to SMCRA (30 U.S.C. 1201 *et seq.*). North Dakota submitted the proposed amendment at its own initiative. The provision of the North Dakota Century Code (NDCC) that North Dakota proposes to revise is: NDCC 38-14.1-30.3.f, concerning formal hearings on surface coal mining and reclamation permit applications.

We announced receipt of the proposed amendment in the April 15, 1999, **Federal Register** (64 FR 18586), provided an opportunity for a public hearing or meeting on its substantive adequacy, and invited public comment on its adequacy (administrative record No. ND-CC-08). Because no one requested a public hearing or meeting, none was held.

III. Director's Findings

As discussed below, the Director, in accordance with SMCRA and 30 CFR 732.15 and 732.17, finds that the proposed program amendment submitted by North Dakota on March 31, 1999, is no less stringent than SMCRA. Accordingly, the Director approves the proposed amendment.

Substantive Revisions to North Dakota's Statute That Are Substantively Identical to the Corresponding Provisions of SMCRA

North Dakota proposes revisions to the following statute that are substantive in nature and contain language that is substantively identical to the requirements of the corresponding Federal provisions in SMCRA (listed in parentheses).

NDCC 38-14.1-30.3.f (SMCRA 514(c)), formal hearings on surface coal mining and reclamation permit applications.

Because this proposed North Dakota statute is substantively identical to the corresponding pertinent provisions of Subsection 514(c) of SMCRA which deals with who may preside at administrative hearings or appeals thereof, the Director finds that it is no less stringent than SMCRA and therefore she approves it.

IV. Summary and Disposition of Comments

Following are summaries of all substantive written comments on the proposed amendment that we received, and our responses to them.

1. Public Comments

We invited public comments on the proposed amendment, but none was received.

2. Federal Agency Comments

Pursuant to 30 CFR 732.17(h)(1)(i), OSM solicited comments on the proposed amendment from various Federal agencies with an actual or potential interest in the North Dakota program (administrative record No. ND-CC-03).

The Natural Resources Conservation Service of the U.S. Department of Agriculture responded on April 15,