

Interested parties were invited to participate in this rulemaking proceeding by submitting written comments on the proposal to the FAA. No comments objecting to the proposal were received.

### The Rule

This amendment to part 71 of the Federal Aviation Regulations (14 CFR part 71) amends Class E airspace at London, KY, for the Manchester Memorial Hospital.

The FAA has determined that this 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 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).

### Adoption of the Amendment

In consideration of the foregoing, 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 14 CFR part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40113, 40120; EO 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 7400.9G, Airspace Designations and Reporting Points, dated September 1, 1999, and effective September 16, 1999, is amended as follows:

*Paragraph 6005 Class E Airspace Areas Extending Upward from 700 feet or More above the Surface of the Earth.*

\* \* \* \* \*

### ASO KY E5 London, KY [Revised]

London—Corbin Airport—Magee Field, KY  
(Lat 37°05'14" N, long. 84°04'37" W)  
Manchester Memorial Hospital, Manchester, KY

Point in Space Coordinates

(Lat 37°10'28" N, long. 83°46'35" W)

That airspace extending upward from 700 feet or more above the surface with an 11-mile radius of London—Corbin—Magee Field and that airspace within a 6-mile radius of the point in space (lat. 37°10'28" N, long. 83°46'35" W) serving Manchester Memorial Hospital, Manchester, KY.

\* \* \* \* \*

Issued in College Park, Georgia, on January 20, 2000.

**Wade T. Carpenter,**

*Acting Manager, Air Traffic Division Southern Region.*

[FR Doc. 00–2773 Filed 2–7–00; 8:45 am]

**BILLING CODE 4910–13–M**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Airspace Docket No. 99–ASO–25]

#### Amendment of Class E Airspace; Lexington, KY

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

**ACTION:** Final rule.

**SUMMARY:** This amendment modifies Class E airspace at Lexington, KY. A Global Positioning System (GPS) Standard Instrument Approach Procedure (SIAP) has been developed for Saint Joseph's Hospital and The University of Kentucky Medical Center, Lexington, KY. As a result, additional controlled airspace extending upward from 700 feet Above Ground Level (AGL) is needed to accommodate the SIAP and for Instrument Flight Rules (IFR) operations at Saint Joseph's Hospital and The University of Kentucky Medical Center.

**EFFECTIVE DATE:** 0901 UTC, April 20, 2000.

**FOR FURTHER INFORMATION CONTACT:** Nancy B. Shelton, Manager, Airspace Branch, Air Traffic Division, Federal Aviation Administration, P.O. Box 20636, Atlanta, Georgia 30320; telephone (404) 305–5627.

#### SUPPLEMENTARY INFORMATION:

#### History

On December 17, 1999, the FAA proposed to amend part 71 of the Federal Aviation Regulations (14 CFR part 71) by amending Class E Airspace at Lexington, KY (64 FR 70611). This

action provides adequate Class E airspace for IFR operations at the Saint Joseph's Hospital and The University of Kentucky Medical Center. Designations for Class E airspace extending upward from 700 feet or more above the surface and published in FAA Order 7400.9G, dated September 1, 1999, and effective September 16, 1999, which is incorporated by reference in 14 CFR part 71.1. The Class E designation listed in this document will be published subsequently in the Order.

Interested parties were invited to participate in this rulemaking proceeding by submitting written comments on the proposal to the FAA. No comments objecting to the proposal were received.

### The Rule

This amendment to part 71 of the Federal Aviation Regulations (14 CFR part 71) amends Class E airspace at Lexington, KY, for the Saint Joseph's Hospital and The University of Kentucky Medical Center.

The FAA has determined that this 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 11304; 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 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).

### Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

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**§71.1 [Amended]**

2. The incorporation by reference in 14 CFR 71.1 of 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 6005 Class E Airspace Areas Extending Upward from 700 feet or More above the Surface of the Earth.*

\* \* \* \* \*

**ASO KY E5 Lexington, KY [Revised]**

Lexington, Blue Grass Airport, KY  
(Lat. 38°02'13" N, long. 84°36'20" W)  
Saint Joseph's Hospital and The University of  
Kentucky Medical Center, Lexington, KY  
Point In Space Coordinates  
(Lat. 38°01'15" N, long. 84°30'59" W)  
That airspace extending upward from 700  
feet or more above the surface within a  
7-mile radius of Blue Grass Airport and that  
airspace within a 6-mile radius of the point  
in space (Lat. 38°01'15" N, long. 84°30' 59"  
W) serving Saint Joseph's Hospital and the  
University of Kentucky Medical Center,  
Lexington, KY.

\* \* \* \* \*

Issued in College Park, Georgia, on January 20, 2000.

**Wade T. Carpenter,**

*Acting Manager, Air Traffic Division Southern Region*

[FR Doc. 00-2772 Filed 2-7-00; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1, 35, and 602**

**[TD 8873]**

**RIN 1545-AW78**

**New Technologies in Retirement Plans**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains amendments to the regulations governing certain notices and consents required in connection with distributions from retirement plans. Specifically, these regulations set forth applicable standards for the transmission of those notices and consents through electronic media and modify the timing requirements for providing certain distribution-related notices. The regulations provide guidance to plan sponsors and administrators by interpreting the notice and consent requirements in the context of the electronic administration of

retirement plans. The regulations affect retirement plan sponsors, administrators, and participants.

**DATES:** *Effective Date:* These regulations are effective January 1, 2001.

*Applicability Date:* These regulations apply to plan years beginning on or after January 1, 2001.

**FOR FURTHER INFORMATION CONTACT:**

Catherine Livingston Fernandez, (202) 622-6030 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Paperwork Reduction Act**

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1632. Responses to this collection of information are mandatory.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

The estimated annual burden per respondent and/or recordkeeper is 76 minutes.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, OP:FS:FP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books or records relating to this collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Background**

This document contains amendments to the Income Tax Regulations (26 CFR parts 1 and 35) under sections 402(f), 411(a)(11) and 3405(e)(10)(B). The regulations under section 3405(e)(10)(B) (new Q/A d-35 and d-36 of section 35.3405-1), like the regulations under sections 402(f) and 411(a)(11) are final regulations. These regulations finalize proposed regulations that were published as a notice of proposed rulemaking (REG-118662-98) in the **Federal Register** (63 FR 70071) on December 18, 1998. A public hearing was held on the proposed regulations on April 15, 1999.

In addition to the proposed regulations, the IRS and Treasury issued Notice 99-1 (1999-2 I.R.B. 8), and Announcement 99-6 (1999-4 I.R.B. 24), concerning the use of electronic media under retirement plans. Notice 99-1 confirms that the "paperless" administration of participant enrollments, contribution elections, investment elections, beneficiary designations (other than designations requiring spousal consent), direct rollover elections, and certain other transactions do not cause a qualified plan to fail to satisfy the requirements of section 401(a) (or the requirements for a qualified cash or deferred arrangement under section 401(k)). Announcement 99-6 authorizes the electronic transmission of Form W-4P.

The proposed regulations, Notice 99-1, and Announcement 99-6 were issued pursuant to section 1510 of the Taxpayer Relief Act of 1997. That section provides for the Secretary of the Treasury to issue guidance designed to interpret the notice, election, consent, disclosure, time, and related recordkeeping requirements under the Code and the Employee Retirement Income Security Act of 1974 (ERISA) regarding the use of new technologies by sponsors and administrators of retirement plans and to clarify the extent to which writing requirements under the Code relating to retirement plans permit paperless transactions. Section 1510 provides that the guidance must protect participant and beneficiary rights. Any final regulations applicable to this guidance may not be effective until the first plan year beginning at least six months after issuance as final regulations.

**Explanation of Provisions***General*

Commentators generally praised the approach taken in the proposed regulations of providing broad, flexible standards for the transmission of certain notices and consent required for distributions through electronic media. Commentators stated that the guidelines set forth in the proposed regulations facilitate the expanded use of new technologies and recognize the likelihood of future technological advances in plan administration. Accordingly, the final regulations retain this approach and:

- Permit electronic delivery of the notice of distribution options and the right to defer distribution under section 411(a)(11), the rollover notice under section 402(f), and the withholding notice under section 3405(e)(10)(B);