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Issued in Anchorage, AK, on December 18, 2000.

**Trent S. Cummings,**  
Manager, Air Traffic Division, Alaskan  
Region.

[FR Doc. 01-700 Filed 1-9-01; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-209461-79]

RIN 1545-AY67

#### Tax Treatment of Cafeteria Plans

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

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

**SUMMARY:** This document withdraws § 1.125-2 Q&A-6(b),(c), and (d), and amends § 1.125-2 Q&A-6(a) in the notice of proposed rulemaking relating to cafeteria plans that was published in the **Federal Register** on March 7, 1989. Further, this document amends § 1.125-1 Q&A-8 in the notice of proposed rulemaking relating to cafeteria plans that was published in the **Federal Register** on May 7, 1984, and amended on November 7, 1997 and March 23, 2000. This withdrawal and amendment are made because of changes made to these rules in the § 1.125-4 final regulations relating to cafeteria plans published elsewhere in this issue of the **Federal Register**.

**DATES:** Written or electronically generated comments and requests for a public hearing must be received by April 10, 2001.

**ADDRESSES:** Send submissions to: CC:M&SP:RU (REG-209461-79), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:M&SP:RU (REG-209461-79), 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/reglist.html](http://www.irs.gov/tax_regs/reglist.html).

**FOR FURTHER INFORMATION CONTACT:** Christine Keller or Janet Laufer at (202)622-6080 (not a toll-free number).  
**SUPPLEMENTARY INFORMATION:**

#### Background

On March 7, 1989, the IRS issued proposed regulations § 1.125-2 Q&A-6 relating to the circumstances under which participants may revoke existing elections and make new elections under a cafeteria plan. Elsewhere in this issue of the **Federal Register** the IRS is publishing final regulations under § 1.125-4 that address certain parts of this rule. Accordingly, § 1.125-2 Q&A-6(b), (c), and (d) are withdrawn and § 1.125-2 Q&A-6(a) of this rule is amended.

Further, on May 7, 1984, the IRS issued proposed regulations § 1.125-1 Q&A-8 relating to the requirements that apply to participants' elections under a cafeteria plan. Q&A-8 of these regulations was amended on November 7, 1997 and March 23, 2000 to conform with the § 1.125-4T and § 1.125-4 regulations published on these dates, and is further amended to conform with the final § 1.125-4 regulations published on January 10, 2001.

#### Partial Withdrawal of Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, § 1.125-2 Q&A-6(b), (c) and (d) in the notice of proposed rulemaking that was published on March 7, 1989 (54 FR 9460) is withdrawn.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Amendments to Previously Proposed Rules

Accordingly, the proposed rules published on May 7, 1984 (49 FR 19321) and amended on November 7, 1997 (62 FR 60196), and March 23, 2000 (65 FR 15587) and the rules published on March 7, 1989 (54 FR 9460) are amended as follows:

#### 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 \* \* \*

**Par. 2.** In § 1.125-1, as proposed May 7, 1984 (49 FR 19321) and as amended March 23, 2000 (65 FR 15587), Q&A-8 is amended by removing the last four sentences of A-8 and adding a sentence in their place to read as follows:

#### § 1.125-1 Questions and answers relating to cafeteria plan.

\* \* \* \* \*

Q-8: What requirements apply to participants' elections under a cafeteria plan?

A-8: \* \* \* However, a cafeteria plan may permit a participant to revoke a benefit election after the period of coverage has commenced and make a new election with respect to the remainder of the period of coverage if both the revocation and the new election are permitted under § 1.125-4.

\* \* \* \* \*

**Par. 3.** In § 1.125-2, as proposed March 7, 1989 (54 FR 9460) and as amended March 23, 2000 (65 FR 15587), A-6 is amended by removing A-6(b), A-6(c), and A-6(d), redesignating A-6(e) as paragraph A-6(b), removing the last 5 sentences of A-6(a) and adding a sentence in their place to read as follows:

Q-6: In what circumstance may participants revoke existing elections and make new elections under a cafeteria plan?

A-6: \* \* \*

(a) \* \* \* However, to the extent permitted under § 1.125-4, the terms of a cafeteria plan may permit a participant to revoke an existing election and to make a new election with respect to the remaining portion of the period of coverage.

\* \* \* \* \*

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

[FR Doc. 01-259 Filed 1-9-01; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 117

[CGD07-00-128]

RIN 2115-AE47

#### Drawbridge Operation Regulations: Miami River, Miami, Dade County, FL

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to permanently change the operating regulations of all the draws on the Miami River, from the mouth to and including the N.W. 27th Avenue bridge, mile 3.7, Miami, FL. This proposed rule would expand the operating schedule to include all Federal holidays in addition to the six Federal holidays which are currently named in the regulations.

**DATES:** Comments and related material must reach the Coast Guard on or before February 9, 2001.

**ADDRESSES:** You may mail comments and related material to Commander (obr), Seventh Coast Guard District, 909 S.E. 1st Avenue, Miami, FL 33131. Commander (obr) maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying between 7:30 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Mr. Barry Dragon, Project Officer, Seventh Coast Guard District, Bridge Branch, at (305) 415-6743.

#### **SUPPLEMENTARY INFORMATION:**

##### **Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD07-00-128), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

##### **Public Meeting**

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to Commander (obr) at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

##### **Background and Purpose**

The current rule governing the Miami River Drawbridges, from the mouth to and including the N.W. 27th Avenue bridge, mile 3.7, is inconsistent with current practices regarding Federal holidays. The current regulation was written when there were only six Federal holidays. Changing the regulation to include all Federal holidays will update this regulation and reduce confusion of which Federal holidays apply.

##### **Discussion of Proposed Rule**

The current regulations were written prior to the establishment of several newer Federal holidays. Changing the regulation to include all Federal holidays will reduce confusion and provide regulatory consistency.

##### **Regulatory Evaluation**

This proposed rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040, February 26, 1979).

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary.

##### **Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

##### **Assistance for Small Entities**

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact Mr. Barry Dragon at (305) 415-6743.

##### **Collection of Information**

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520.).

##### **Federalism**

We have analyzed this proposed rule under Executive Order 13132 and have determined that this rule does not have implications for federalism under that Order.

##### **Unfunded Mandates and Enhancing the Intergovernmental Partnership**

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal government or the private sector to incur direct costs without the Federal Government's having first provided the funds to pay those costs. This proposed rule would not impose an unfunded mandate.

##### **Taking of Private Property**

This proposed rule would not effect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

##### **Civil Justice Reform**

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

##### **Protection of Children**

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or risk to safety that may disproportionately affect children.

##### **Environment**

We considered the environmental impact of this proposed rule and concluded that, under figure 2-1, paragraph 32(e), of Commandant Instruction M16475.IC, this proposed rule is categorically excluded from further environmental documentation. A "Categorical Exclusion Determination" is available in the docket where indicated under **ADDRESSES**.

**List of Subjects in 33 CFR Part 117**

Bridges.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

**PART 117—DRAWBRIDGE OPERATION REGULATIONS**

1. The authority citation for part 117 continues to read as follows:

**Authority:** 33 U.S.C. 499; 49 CFR 1.46; 33 CFR 1.05–1(g); section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

2. Section 117.305 is revised to read as follows:

**§ 117.305 Miami River.**

The draw of each bridge from the mouth to and including N.W. 27th Avenue bridge, mile 3.7 at Miami, shall open on signal; except that, from 7:30 a.m. to 9 a.m. and 4:30 p.m. to 6 p.m. Monday through Friday except Federal holidays, the draws need not be opened for the passage of vessels. During the period of a hurricane alert issued by the National Weather Bureau, all bridges shall open on signal. Public vessels of the United States and vessels in an emergency involving danger to life or property shall be passed at any time.

Dated: December 21, 2000.

**T.W. Allen,**

*Rear Admiral, U.S. Coast Guard, Commander, Seventh Coast Guard District.*

[FR Doc. 01–762 Filed 1–9–01; 8:45 am]

**BILLING CODE 4910–15–P**

**ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 52**

[PA111–4111; FRL–6932–3]

**Approval and Promulgation of Air Quality Implementation Plans; Pennsylvania: Determination of Attainment of Ozone Standard in the Pittsburgh and Lancaster Areas and Determination of Applicability of Certain Requirements for the Pittsburgh Area**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to determine that the Pittsburgh-Beaver Valley Ozone Nonattainment Area (the Pittsburgh Area) and the Lancaster Ozone Nonattainment Area (the Lancaster Area) have attained the 1-hour ozone National Ambient Air Quality Standard (NAAQS). The Pittsburgh Area,

classified as moderate, is comprised of Allegheny, Armstrong, Beaver, Butler, Fayette, Washington, and Westmoreland Counties. The Lancaster Area, classified as marginal, consists of Lancaster County. These determinations are based upon three years of complete, quality-assured, ambient air monitoring data for the years 1998–2000 which indicate that these two have attained the 1-hour ozone NAAQS. On the basis of this determination, EPA is also proposing to determine that certain requirements of the Clean Air Act (the Act) do not apply to the Pittsburgh Area so long as it continues to attain the 1-hour NAAQS for ozone.

**DATES:** Written comments must be received on or before February 9, 2001.

**ADDRESSES:** Written comments should be mailed to David L. Arnold, Chief, Ozone & Mobile Sources Branch, Mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the documents relevant to this action are available for public inspection during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

**FOR FURTHER INFORMATION CONTACT:** Jill Webster, (215) 814–2033, or by e-mail at Webster.Jill@epamail.epa.gov.

**Table of Contents**

- A. What Action is EPA Proposing to Take?
- B. Why is EPA Taking This Action?
- C. What Would be the Effect of This Action?
- D. What is the Background for This Action?
- E. What is EPA's Analysis of the Air Quality Data?
- F. What Administrative Requirements Were Considered?

**A. What Action Is EPA Proposing To Take?**

The EPA is proposing to determine that the Pittsburgh and Lancaster Areas have attained the 1-hour NAAQS for ozone. The Lancaster Area, which is classified as marginal, consists of Lancaster County. The Pittsburgh Area, which is classified as moderate, is comprised of Allegheny, Armstrong, Beaver, Butler, Fayette, Washington, and Westmoreland Counties. On the basis of this determination, EPA is also proposing to determine that certain attainment demonstration requirements (section 182(b)(1)), along with certain other related requirements, of Part D of Title I of the Act, specifically the section 172(c)(1) requirements and the section 172(c)(9) contingency measure requirements, are not applicable to the Pittsburgh Area as long as it continues

to attain the ozone NAAQS. These requirements have never been applicable to areas classified as marginal, such as the Lancaster Area.

Although EPA is proposing to determine that the air quality in the Pittsburgh and Lancaster Areas meets the 1-hour ozone NAAQS, we are not proposing to redesignate either of these areas to attainment at this time. Under section 107(d)(3)(E) of the Act, there are five criteria that must be met in order for EPA to approve a state's request to redesignate an area from nonattainment to attainment. The determination that an area has attained the NAAQS is the first of those five criteria. There are no redesignation requests currently pending before EPA for either of these areas. The Commonwealth of Pennsylvania is, however, currently preparing its formal redesignation requests and the associated maintenance plans for these areas for submittal to EPA in the near future. Those requests will be the subject of future rulemakings.

**B. Why Is EPA Taking This Action?**

The EPA proposes to determine that these two areas have attained the ozone NAAQS, because three years of the most recent ambient air monitoring data demonstrate that the 1-hour ozone NAAQS has been attained. The EPA believes it is reasonable to interpret the provisions regarding attainment demonstrations, along with certain other related provisions, so as not to require State Implementation Plan (SIP) submissions, as described further below, if an ozone nonattainment area subject to those requirements is monitoring attainment of the ozone standard, *i.e.*, attainment of the NAAQS is demonstrated with three years of complete, quality-assured, air quality monitoring data. The EPA is basing these determinations upon the most recent three years of complete, quality-assured, ambient air monitoring data for the 1998 to 2000 ozone seasons that demonstrate that the ozone NAAQS has been attained in the Pittsburgh and Lancaster Areas.

**C. What Would Be the Effect of This Action?**

The requirements of section 172(c)(1) and 182(b)(1) concerning the submission of the ozone attainment demonstration and reasonably available control measure requirements and the requirements of section 172(c)(9) concerning contingency measures for reasonable further progress (RFP) or attainment will not be applicable to the area. This proposal does not revoke the 1-hour NAAQS for ozone in these areas.