

**DEPARTMENT OF TRANSPORTATION****Federal Aviation Administration****14 CFR Part 97****[Docket No. 29895; Amdt. No. 1968]****Standard Instrument Approach Procedures; Miscellaneous Amendments****AGENCY:** Federal Aviation Administration (FAA), DOT.**ACTION:** Final rule.

**SUMMARY:** This amendment establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs) for operations at certain airports. These regulatory actions are needed because of the adoption of new or revised criteria, or because of changes occurring in the National Airspace System, such as the commissioning of new navigational facilities, addition of new obstacles, or changes in air traffic requirements. These changes are designed to provide safe and efficient use of the navigable airspace and to promote safe flight operations under instrument flight rules at the affected airports.

**DATES:** An effective date for each SIAP is specified in the amendatory provisions.

Incorporation by reference-approved by the Director of the Federal Register on December 31, 1980, and reapproved as of January 1, 1982.

**ADDRESSES:** Availability of matters incorporated by reference in the amendment is as follows:

*For Examination—*

1. FAA Rules Docket, FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591;
2. The FAA Regional Office of the region in which the affected airport is located; or
3. The Flight Inspection Area Office which originated the SIAP.

*For Purchase—*Individual SIAP copies may be obtained from:

1. FAA Public Inquiry Center (APA-200), FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591; or
2. The FAA Regional Office of the region in which the affected airport is located.

*By Subscription—*Copies of all SIAPs, mailed once every 2 weeks, are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

**FOR FURTHER INFORMATION CONTACT:**

Donald P. Pate, Flight Procedure Standards Branch (AMCAFS-420), Flight Technologies and Programs Division, Flight Standards Service, Federal Aviation Administration, Mike Monroney Aeronautical Center, 6500 South MacArthur Blvd. Oklahoma City, OK. 73169 (Mail Address: P.O. Box 25082 Oklahoma City, OK. 73125) telephone: (405) 954-4164.

**SUPPLEMENTARY INFORMATION:** This amendment to part 97 of the Federal Aviation Regulations (14 CFR part 97) establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs). The complete regulatory description of each SIAP is contained in official FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR part 51, and § 97.20 of the Federal Aviation Regulations (FAR). The applicable FAA Forms are identified as FAA Forms 8260-3, 8260-4, and 8260-5. Materials incorporated by reference are available for examination or purchase as stated above.

The large number of SIAPs, their complex nature, and the need for a special format make their verbatim publication in the **Federal Register** expensive and impractical. Further, airmen do not use the regulatory text of the SIAPs, but refer to their graphic depiction on charts printed by publishers of aeronautical materials. Thus, the advantages of incorporation by reference are realized and publication of the complete description of each SIAP contained in FAA form documents is unnecessary. The provisions of this amendment state the affected CFR (and FAR) sections, with the types and effective dates of the SIAPs. This amendment also identifies the airport, its location, the procedure identification and the amendment number.

**The Rule**

This amendment to part 97 is effective upon publication of each separate SIAP as contained in the transmittal. Some SIAP amendments may have been previously issued by the FAA in a National Flight Data Center (NFDC) Notice to Airmen (NOTAM) as an emergency action of immediate flight safety relating directly to published aeronautical charts. The circumstances which created the need for some SIAP amendments may require making them effective in less than 30 days. For the remaining SIAPs, an effective date at least 30 days after publication is provided.

Further, the SIAPs contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures (TERPS). In developing these SIAPs, the TERPS criteria was applied to the conditions existing or anticipated at the affected airports. Because of the close and immediate relationship between these SIAPs and safety in air commerce, I find that notice and public procedure before adopting these SIAPs are impracticable and contrary to the public interest and, where applicable, that good cause exists for making some SIAPs effective in less than 30 days.

**Conclusion**

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. For the same reason, the FAA certifies that this amendment 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 97**

Air traffic control, Airports, Navigation (air).

Issued in Washington, DC on January 7, 2000.

**L. Nicholas Lacey,**

*Director, Flight Standards Service.*

**Adoption of the Amendment**

Accordingly, pursuant to the authority delegated to me, part 97 of the Federal Aviation Regulations (14 CFR part 97) is amended by establishing, amending, suspending, or revoking Standard Instrument Approach Procedures, effective at 0901 UTC on the dates specified, as follows:

**PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES**

1. The authority citation for part 97 is revised to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40113, 40120, 44701; and 14 CFR 11.49(b)(2).

2. Part 97 is amended to read as follows:

**§§ 97.23, 97.25, 97.27, 97.29, 97.31, 97.33, 97.35**

By amending: § 97.23 VOR, VOR/DME, VOR or TACAN, and VOR/DME or TACAN; § 97.25 LOC, LOC/DME, LDA, LDA/DME, SDF, SDF/DME; § 97.27 NDB, NDB/DME; § 97.29 ILS ILS/DME, ISMLS, MLS, MLS/DME, MLS/RNAV; § 97.31 RADAR SIAPs; § 97.33 RNAV SIAPs; and § 97.35 COPTER SIAPs, identified as follows:

. . . *Effective January 27, 2000*

Clovis, NM, Clovis Muni, VOR RWY 22, Amdt 4  
 Clovis, NM, Clovis Muni, LOC RWY 4, Amdt 2, CANCELLED  
 Clovis, NM, Clovis Muni, NDB RWY 4, Amdt 4  
 Clovis, NM, Clovis Muni, ILS RWY 4, Orig  
 Clovis, NM, Clovis Muni, GPS RWY 4, Orig  
 Clovis, NM, Clovis Muni, GPS RWY 22, Orig  
 Clovis, NM, Clovis Muni, GPS RWY 30, Amdt 1

. . . *Effective February 24, 2000*

Fairbanks, AK, Fairbanks Intl, VOR OR TACAN RWY 19R, Amdt 1  
 Kalskag, AK, Kalskag, GPS RWY 6, Orig  
 Kalskag, AK, Kalskag, GPS RWY 24, Orig  
 San Martin, CA, South Co Airport of Santa Clara Co, GPS RWY 32, Orig  
 Georgetown, DE, Sussex County, VOR RWY 4, Amdt 5  
 Georgetown, DE, Sussex County, VOR RWY 22, Amdt 6  
 Georgetown, DE, Sussex County, VOR/DME RNAV OR GPS RWY 22, Amdt 3A, CANCELLED  
 Georgetown, DE, Sussex County, RNAV RWY 4, Orig  
 Georgetown, DE, Sussex County, RNAV RWY 22, Orig  
 Georgetown, DE, Sussex County, GPS RWY 4, Orig-A, CANCELLED  
 Boca Raton, FL, Boca Raton, GPS RWY 5, Amdt 1  
 Grangeville, ID, Idaho County, GPS RWY 7, Orig  
 Grangeville, ID, Idaho County, GPS RWY 25, Orig  
 Belleville, IL, Scott AFB/Midamerica, ILS RWY 32L, Orig  
 Baltimore, MD, Baltimore-Washington Intl, VOR/DME-A, Amdt 1  
 Baltimore, MD, Baltimore-Washington Intl, VOR/DME RWY 4, Amdt 2  
 Baltimore, MD, Baltimore-Washington Intl, VOR OR GPS RWY 10, Amdt 16  
 Baltimore, MD, Baltimore-Washington Intl, VOR/DME RWY 15L, Amdt 1  
 Baltimore, MD, Baltimore-Washington Intl, VOR/DME RWY 22, Amdt 10  
 Baltimore, MD, Baltimore-Washington Intl, VOR OR GPS RWY 28, Amdt 23

Baltimore, MD, Baltimore-Washington Intl, VOR/DME RWY 33L, Amdt 2  
 Ocean City, MD, Ocean City Muni, VOR-A, Amdt 2  
 Ocean City, MD, Ocean City Muni, LOC RWY 14, Amdt 2  
 Ocean City, MD, Ocean City Muni, RNAV RWY 14, Orig  
 Salisbury, MD, Salisbury-Ocean City Wicomico Regional, ILS RWY 32, Amdt 6  
 Salisbury, MD, Salisbury-Ocean City Wicomico Regional, VOR RWY 5, Amdt 9  
 Salisbury, MD, Salisbury-Ocean City Wicomico Regional, VOR RWY 23, Amdt 9  
 Salisbury, MD, Salisbury-Ocean City Wicomico Regional, VOR RWY 32, Amdt 9  
 Dodge Center, MN, Dodge Center, VOR OR GPS-A, Amdt 3  
 New York, NY LaGuardia, LOC RWY 31, Amdt 2  
 Ahoskie, NC, Tri-County, VOR/DME OR GPS-A, Amdt 5  
 Ahoskie, NC, Tri-County, NDB RWY 1, Amdt 2  
 Ahoskie, NC, Tri-County, GPS RWY 1, Orig  
 Ahoskie, NC, Tri-County, GPS RWY 19, Orig  
 Greenville, NC, Pitt-Greenville, GPS RWY 2, Amdt 1  
 Greenville, NC, Pitt-Greenville, GPS RWY 20, Amdt 1  
 Lexington, NC, VOR/DME RWY 24, Orig  
 Lewisburg, TN, Ellington, GPS RWY 20, Orig  
 [FR Doc. 00-865 Filed 1-12-00; 8:45 am]  
**BILLING CODE 4910-13-M**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1****[TD 8860]****RIN 1545-AP78**

**Treatment of Income and Expense From Certain Hyperinflationary, Nonfunctional Currency Transactions and Certain Notional Principal Contracts**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations regarding the treatment of income and deductions arising from certain foreign currency transactions denominated in hyperinflationary currencies and coordinates section 988 with the section 446 regulations

pertaining to significant nonperiodic payments. These regulations are intended to prevent distortions in computing income and deductions of taxpayers who enter into certain transactions in hyperinflationary currencies, and nonfunctional currency, notional principal contracts with significant nonperiodic payments.

**DATES:** These regulations are effective February 14, 2000.

**FOR FURTHER INFORMATION CONTACT:**

Roger M. Brown at (202) 622-3830 (not a toll-free number) of the Office of the Associate Chief Counsel (International) within the Office of the Chief Counsel, Room 4554, 1111 Constitution Avenue, NW., Washington, DC. 20224.

**SUPPLEMENTARY INFORMATION:****Background**

On March 17, 1992, proposed regulations were published in the **Federal Register** at 57 FR 9217 (INTL-15-91). The IRS received two written comments on the proposed regulations, which are discussed below. No public hearing was held and no requests to speak were received. Having considered the comments, the IRS and Treasury Department adopt the proposed regulations, as modified by this Treasury decision.

**Explanation of Provisions***I. Hyperinflationary Instruments***A. Proposed Regulations**

The proposed regulations under § 1.988-2(b)(15) generally provided that currency gain or loss on debt instruments and demand deposits entered into or acquired when the currency in which the item was denominated was hyperinflationary must be realized annually under a mark-to-market methodology. For purposes of determining the character and source (or allocation) of such currency gain or loss, the gain or loss was generally treated as an increase in, or a reduction of, interest income or expense.

The proposed § 1.988-2(b)(15) regulations excluded instruments described in section 988(a)(3)(C) (relating to non-dollar, related-party loans where the rate of interest is at least 10 percentage points higher than the Federal mid-term rate) from these rules. Proposed regulations § 1.988-2(d)(5) and (e)(7) generally provided that currency gain or loss realized with respect to section 988 forward contracts, futures contracts, option contracts and similar items (such as currency swap contracts) entered into or acquired when the currency in which such an item is denominated was hyperinflationary was