

2. Part 97 is amended to read as follows:

**§§ 97.23, 97.25, 97.27, 97.29, 97.31, 97.33, 97.35 [Amended]**

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 April 20, 2000*

Salisbury, NC, Rowan County, VOR OR GPS RWY 2, Amdt 5B, CANCELLED  
Salisbury, NC, Rowan County, VOR OR GPS RWY 20, Amdt 1B CANCELLED  
Salisbury, NC, Rowan County, VOR OR GPS—A, Amdt 7A, CANCELLED  
Wallops Island, VA, Wallops Flight Facility, VOR/DME OR TACAN RWY 10, Amdt 5

\* \* \* *Effective May 18, 2000*

Grinnell, IA, Grinnell Regional, NDB RWY 31, Amdt 2  
Grinnell, IA, Grinnell Regional, GPS RWY 31 Orig  
Claremore, OK, Claremore Muni, VOR/DME OR GPS—B, Amdt 1  
Llano, TX, Llano Muni, VOR OR GPS—A, Amdt 3  
Marlin, TX, Marlin, VOR/DME OR GPS—A, Amdt 7

\* \* \* *Effective June 15, 2000*

Mobile, AL, Mobile Downtown, VOR OR GPS RWY 14, Amdt 6  
Anchorage, AK, Anchorage Intl, LOC RWY 6L, Amdt 9A, CANCELLED  
Homer, AK, Homer, LOC/DME BC RWY 21, Amdt 4B  
Homer, AK Homer, GPS RWY 21, Orig-B  
Jacksonville, FL, Cecil Field, RADAR-1, Orig  
Jacksonville, FL, Craig Muni, VOR OR GPS RWY 14, Amdt 3  
Dodge City, KS Dodge City Regional, VOR RWY 14, Amdt 18A  
Dodge City, KS, Dodge City Regional, VOR/DME OR GPS RWY 32, Amdt 4A  
Hays, KS, Hays Muni, VOR/DME RWY 16, Amdt 3B  
Hays, KS, Hays Muni, NDB OR GPS RWY 34, Amdt 2B  
Hays, KS, Hays Muni, GPS RWY 16, Orig-B  
Independence, KS, Independence Muni, ILS RWY 35, Amdt 1  
Liberal, KS, Liberal Muni, VOR/DME OR GPS RWY 17, Amdt 3A  
Liberal, KS, Liberal Muni, NDB RWY 35, Amdt 3A  
Owensboro, KY, Owensboro-Daviess County, NDB OR GPS RWY 36, Amdt 8A  
Alexandria, LA, Alexandria Intl, VOR OR GPS RWY 14, Amdt 1  
Cameron, MO, Cameron Memorial, NDB RWY 35, Amdt 2  
Cameron, MO, Cameron Memorial, RNAV RWY 17, Orig  
Cameron, MO, Cameron Memorial, RNAV RWY 35, Orig  
Jefferson City, MO, Jefferson City Memorial, NDB RWY 30, Orig-A

Albion, NE, Albion Muni, NDB RWY 33, Amdt 1  
Albion, NE, Albion Muni, RNAV RWY 15, Orig  
Albion, NE, Albion Muni, RNAV RWY 33, Orig  
Albuquerque, NM, Albuquerque Intl Sunport, NDB OR GPS RWY 35, Amdt 7A  
Carlsbad, NM, Cavern City Air Terminal, VOR OR GPS RWY 32L, Amdt 5A  
Farmington, NM, Four Corners Regional, VOR RWY 25, Amdt 8B  
Las Cruces, NM, Las Cruces International, NDB RWY 30, Orig-A  
Roswell, NM, Roswell Industrial Air Center, NDB RWY 21, Amdt 16A  
Hickory, NC, Hickory Regional, NDB RWY 24, Amdt 5A  
Raleigh-Durham, NC, Raleigh-Durham International, NDB OR GPS RWY 5R, Amdt 20A  
Raleigh-Durham, NC, Raleigh-Durham International, NDB OR GPS RWY 23L, Amdt 4B  
Bismarck, ND, Bismarck Muni, NDB OR GPS RWY 31, Amdt 30B  
Fargo, ND, Hector Intl, VOR/DME OR TACAN OR GPS RWY 17, Orig-C  
Fargo, ND, Hector Intl, NDB RWY 17, Amdt 14C  
Grand Forks, ND, Grand Forks Intl, VOR OR GPS RWY 17R, Amdt 5B  
Grand Forks, ND, Grand Forks Intl, LOC BC RWY 17R, Amdt 12C  
Grand Forks, ND, Grand Forks Intl, GPS RWY 26, Orig-B  
Jamestown, ND, Jamestown Muni, NDB RWY 31, Amdt 6C  
Minot, ND, Minot Intl, LOC BC RWY 13, Amdt 6B  
Columbus, OH, Ohio State University, NDB RWY 9R, Amdt 2B  
Columbus, OH, Port Columbus Intl, NDB OR GPS RWY 10R, Amdt 7A  
Columbus, OH, Port Columbus Intl, NDB RWY 28R, Orig-C  
Columbus, OH, Port Columbus Intl, NDB OR GPS RWY 28L, Amdt 13A  
Oklahoma City, OK, Sundance Airpark, RNAV RWY 17, Orig  
Oklahoma City, OK, Sundance Airpark, RNAV RWY 35, Orig  
Oklahoma City, OK, Wiley Post, VOR RWY 35R, Amdt 3  
Oklahoma City, OK, Wiley Post, ULS RWY 17L, Amdt 10  
Erie, PA, Erie International, VOR OR GPS RWY 6, Amdt 15B  
Erie, PA, Erie International, NDB RWY 24, Amdt 17B  
Erie, PA, Erie International, VOR/DME OR GPS RWY 24, Amdt 11B  
Aberdeen, SD, Aberdeen Regional, LOC/DME BC RWY 13, Amdt 10A  
Aberdeen, SD, Aberdeen Regional, NDB RWY 31, Amdt 10A  
Aberdeen, SD, Aberdeen Regional, GPS RWY 35, Orig-A  
Huron, SD, Huron Regional, NDB RWY 12, Amdt 20B  
Pierre, SD, Pierre Regional, VOR/DME OR TACAN OR GPS RWY 7, Amdt 4B  
Rapid City, SD, Rapid City Regional, NDB RWY 32, Amdt 3B  
Eastland, TX, Eastland Muni, RNAV RWY 35, Orig

Falfurrias, TX, Brooks County, GPS RWY 17, Orig-A  
Falfurrias, TX, Brooks County, GPS RWY 35, Orig-A  
Hebbronville, TX, Jim Hogg County, GPS RWY 13, Amdt 1A  
Kingsville, TX, Kleberg County, NDB RWY 13, Amdt 5A  
Kingsville, TX, Kleberg County, GPS RWY 13, Orig-A  
Lockhart, TX, Lockhart Muni, GPS RWY 36, Orig-A  
Robstown, TX, Nueces County, GPS RWY 12, Orig-B  
Uvalde, TX, Garner Field, NDB RWY 33, Amdt 2  
Uvalde, TX, Garner Field, RNAV RWY 33, Orig  
Ogden, UT, Ogden-Hickley, GPS RWY 7, Orig-B  
Richmond, VA, Chesterfield County, VOR/DME OR GPS RWY 15, Orig-B  
Richmond, VA, Chesterfield County, NDB OR GPS RWY 33, Amdt 7C

[FR Doc. 00-7193 Filed 3-22-00; 8:45 am]

**BILLING CODE 4910-13-M**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 178

[Docket No. 94F-0334]

#### Indirect Food Additives: Adjuvants, Production Aids, and Sanitizers

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the food additive regulations to provide for the safe use of methyltin-2-mercaptoethylolate sulfide used alone or in combination with several optional substances as a heat stabilizer for use in rigid poly(vinyl chloride) (PVC) and rigid vinyl chloride copolymers intended for use in the manufacture of pipes and pipe fittings that will contact water in food processing plants. This action is in response to a petition filed by Morton International, Inc.

**DATES:** This rule is effective March 23, 2000. Submit written objections and requests for a hearing by April 24, 2000.

**ADDRESSES:** Submit written objections to the Dockets Management Branch (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852.

**FOR FURTHER INFORMATION CONTACT:** Vivian M. Gilliam, Center for Food Safety and Applied Nutrition (HFS-215), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-418-3094.

**SUPPLEMENTARY INFORMATION:** In a notice published in the **Federal Register** of October 21, 1994 (59 FR 53193), FDA announced that a food additive petition (FAP 4B4430) had been filed by Morton International, Inc., 2000 West St., Cincinnati, OH 45215. The petition proposed to amend the food additive regulations in § 178.2010 *Antioxidants and/or stabilizers for polymers* (21 CFR 178.2010) to provide for the safe use of methyltin-2-mercaptoethylolate sulfide mixtures as heat stabilizers for use in PVC pipes intended for transporting water for food contact.

Subsequent to the filing of the petition, FDA determined that methyltin-2-mercaptoethylolate sulfide is a complex mixture. In addition, FDA determined that the petition also proposed that methyltin-2-mercaptoethylolate sulfide may be used in combination with certain optional substances. Therefore, in a notice published in the **Federal Register** of September 7, 1999 (64 FR 48655), FDA announced that it was amending the filing notice of October 21, 1994, to indicate that the petitioner requests that the food additive regulations be amended to provide for the safe use of methyltin-2-mercaptoethylolate sulfide as a heat stabilizer for use in rigid PVC and rigid vinyl chloride copolymers, complying with §§ 177.1950 and 177.1980 (21 CFR 177.1950 and 177.1980), respectively, intended for use in the manufacture of pipes and pipe fittings that will contact water in food processing plants. For these purposes, methyltin-2-mercaptoethylolate sulfide is defined as one or more of the following:

1. 9-Octadecenoic acid (Z)-, 2-mercaptoethyl ester, reaction products with dichlorodimethylstannane, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 68442-12-6); or

2. Fatty acids, tall oil, 2-mercaptoethyl esters, reaction products with dichlorodimethylstannane, 2-mercaptoethyl decanoate, 2-mercaptoethyl octanoate, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 151436-98-5); or

3. Fatty acids, tall oil, 2-mercaptoethyl esters, reaction products with dichlorodimethylstannane, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 201687-57-2).

In addition, FDA announced in the September 7, 1999, notice that it was amending the filing notice of October

21, 1994, to indicate that the petitioner requested that the food additive regulations be amended to provide for the safe use of methyltin-2-mercaptoethylolate sulfide as a heat stabilizer for use in rigid PVC and rigid vinyl chloride copolymers, complying with §§ 177.1950 and 177.1980, respectively, intended for use in the manufacture of pipes and pipe fittings that will contact water in food processing plants, in combination with the following optional substances:

1. 2-Mercaptoethyl oleate (CAS Reg. No. 59118-78-4), or 2-mercaptoethyl tallate (CAS Reg. No. 68440-24-4), or 2-mercaptoethyl octanoate (CAS Reg. No. 57813-59-9), or 2-mercaptoethyl decanoate (CAS Reg. No. 68928-33-6), alone or in combination;

2. 2-Mercaptoethanol (CAS Reg. No. 60-24-2);

3. Mineral oil (CAS Reg. No. 8012-95-1); or

4. Butylated hydroxytoluene (CAS Reg. No. 128-37-0).

FDA has evaluated the data in the petition and other relevant material. Based on this information, the agency concludes that: (1) The proposed use of the additive is safe, (2) the additive will achieve its intended technical effect, and (3) the regulations in 21 CFR 178.2010 should be amended as set forth below.

In accordance with § 171.1(h) (21 CFR 171.1(h)), the petition and the documents that FDA considered and relied upon in reaching its decision to approve the petition are available for inspection at the Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in § 171.1(h), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

The agency has previously considered the environmental effects of this rule as announced in the notice of filing for FAP 4B4430 (64 FR 48655). No new information or comments have been received that would affect the agency's previous determination that there is no significant impact on the human environment and that an environmental impact statement is not required.

This final rule contains no collection of information. Therefore, clearance by the Office of Management and Budget under the Paperwork Reduction Act of 1995 is not required.

Any person who will be adversely affected by this regulation may at any time file with the Dockets Management Branch (address above) written objections by April 24, 2000. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provisions of the regulation to which objection is made and the grounds for the objection. Each numbered objection on which a hearing is requested shall specifically so state. Failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held. Failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents shall be submitted and shall be identified with the docket number found in brackets in the heading of this document. Any objections received in response to the regulation may be seen in the Dockets Management Branch between 9 a.m. and 4 p.m., Monday through Friday.

#### List of Subjects in 21 CFR Part 178

Food additives, Food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director, Center for Food Safety and Applied Nutrition, 21 CFR part 178 is amended as follows:

#### PART 178—INDIRECT FOOD ADDITIVES: ADJUVANTS, PRODUCTION AIDS, AND SANITIZERS

1. The authority citation for 21 CFR part 178 continues to read as follows:

**Authority:** 21 U.S.C. 321, 342, 348, 379e.

2. Section 178.2010 is amended in the table in paragraph (b) by alphabetically adding an entry under the headings "Substances" and "Limitations" to read as follows:

#### § 178.2010 Antioxidants and/or stabilizers for polymers.

\* \* \* \* \*

(b) \* \* \*

Substances	Limitations
<p>Methyltin-2-mercaptoethyl oleate sulfide, which is defined as one or more of the following:</p> <ol style="list-style-type: none"> <li>1. 9-Octadecenoic acid (Z)-, 2-mercaptoethyl ester, reaction products with dichlorodime thylstannane, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 68442-12-6);</li> <li>2. Fatty acids, tall oil, 2-mercaptoethyl esters, reaction products with dichlorodimethylstannane, 2-mercaptoethyl decanoate, 2-mercaptoethyl octanoate, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 151436-98-5); or</li> <li>3. Fatty acids, tall oil, 2-mercaptoethyl esters, reaction products with dichlorodimethylstannane, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 201687-57-2); and which has the following specifications: Tin content (as Sn) 5 to 21 percent by weight; mercaptosulfur content 5 to 13 percent by weight; acid value no greater than 4.</li> </ol> <p>Methyltin-2-Mercaptoethyl oleate sulfide may also be used with one or more of the following optional substances:</p> <ol style="list-style-type: none"> <li>1.1a 2-Mercaptoethyl oleate (CAS Reg. No. 59118-78-4),</li> <li>1.1b 2-Mercaptoethyl tallate (CAS Reg. No. 68440-24-4),</li> <li>1.1c 2-Mercaptoethyl octanoate (CAS Reg. No. 57813-59-9),</li> <li>1.1d 2-Mercaptoethyl decanoate (CAS Reg. No. 68928-33-6), alone or in combination; not to exceed 40 percent by weight of the stabilizer formulation;</li> <li>2.1 2-Mercaptoethanol (CAS Reg. No. 60-24-2): Not to exceed 2 percent by weight of the stabilizer formulation.</li> <li>3.1 Mineral oil (CAS Reg. No. 8012-95-1): Not to exceed 40 percent by weight of the stabilizer formulation.</li> <li>4.1 Butylated hydroxytoluene (CAS Reg. No. 128-37-0): Not to exceed 5 percent by weight of the stabilizer formulation.</li> </ol> <p>The total of the optional substances (1.1a through 4.1) shall not exceed 60 percent by weight of the stabilizer formulation.</p>	<p>For use only in rigid poly(vinyl chloride) and rigid vinyl chloride copolymers complying with §§ 177.1950 and 177.1980 of this chapter, respectively, used in the manufacture of pipes and pipe fittings intended for contact with water in food processing plants, at levels not to exceed:</p> <ol style="list-style-type: none"> <li>1. 1.0 percent by weight in pipes, and</li> <li>2. 2.0 percent by weight in pipe fittings.</li> </ol>

Dated: February 29, 2000.

**L. Robert Lake,**

*Director, Office of Policy, Planning and Strategic Initiatives, Center for Food Safety and Applied Nutrition.*

[FR Doc. 00-7011 Filed 3-22-00; 8:45 am]

BILLING CODE 4160-01-F

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8864]

RIN 1545-AV87; 1545-AT97

### Substantiation of Business Expenses; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This correction relates to final regulations which were published on Wednesday, January 26, 2000 (65 FR

4121), relating to certain business expenses under section 274 of the Internal Revenue Code affecting individuals and other taxpayers who claim or reimburse certain business expenses.

**DATES:** This correction is effective January 26, 2000.

**FOR FURTHER INFORMATION CONTACT:** Edwin B. Cleverdon at (202) 622-4920 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction are under section 274 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 8864) contain an omission in need of correction.

### Correction of Publication

Accordingly, the publication of the final regulations in TD 8864, which were the subject of FR Doc. 00-1382, is corrected as follows:

#### § 1.274-5 [Corrected]

1. On page 4123, column 1, in § 1.274-5(c), add paragraphs (c)(3) through (7) to read as follows:

#### § 1.274-5 Substantiation requirements.

\* \* \* \* \*

(c) \* \* \*

(3) through (7) [Reserved]. For further guidance, see § 1.274-5T(c)(3) through (7).

\* \* \* \* \*

**Dale D. Goode,**

*Federal Register Liaison, Assistant Chief Counsel (Corporate).*

[FR Doc. 00-5240 Filed 3-22-00; 8:45 am]

BILLING CODE 4830-01-P