Service Bulletin S.B. A8–27–82, dated July 10, 1998; certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (d) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated, unless accomplished previously.

To prevent an asymmetric rudder force condition, which could result in reduced controllability of the airplane and consequent potential for center line deviation, accomplish the following:

#### **General Visual Inspection**

(a) Within 100 flight hours or 14 days after the effective date of this AD, whichever occurs later: Perform a one-time visual inspection of the spring assemblies located in the rudder control feel unit to verify that dual rate configuration springs are installed, in accordance with Bombardier Alert Service Bulletin S.B. A8–27–82, dated July 10, 1998.

(1) If dual rate configuration springs are installed, no further action is required by this AD.

#### **AFM Revision**

(2) If any single rate configuration springs are installed, prior to further flight: Revise the Limitations Section of the de Havilland Dash 8 Airplane Flight Manual (AFM) to include the following statement. This action may be accomplished by inserting a copy of this AD into the AFM.

"OPERATION FROM RUNWAYS LESS THAN 75 FEET WIDE IS PROHIBITED."

#### **Terminating Action**

(b) At the next scheduled maintenance visit, but no later than 36 months after the effective date of this AD: Replace any single rate configuration springs located in the rudder control feel unit with dual rate configuration springs, in accordance with Part C through Part H inclusive, of the Accomplishment Instructions of Bombardier Alert Service Bulletin S.B. A8–27–82, dated July 10, 1998. Such replacement constitutes terminating action for the requirements of this AD. After the replacement has been accomplished, the AFM limitation required by paragraph (a)(2) of this AD may be removed from the AFM.

#### **Spares Paragraph**

(c) As of the effective date of this AD, no person shall install any spring assembly having part number 82760050–003 on any airplane.

#### **Alternative Methods of Compliance**

(d) An alternative method of compliance or adjustment of the compliance time that

provides an acceptable level of safety may be used if approved by the Manager, New York Aircraft Certification Office (ACO), FAA, Engine and Propeller Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, New York ACO.

**Note 2:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the New York ACO.

#### **Special Flight Permits**

(e) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

**Note 3:** The subject of this AD is addressed in Canadian airworthiness directives CF-98-39, dated October 23, 1998, and CF-98-39R1, dated December 31, 1998.

Issued in Renton, Washington, on June 15, 1999

#### Dorenda D. Baker,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 99–15773 Filed 6–21–99; 8:45 am] BILLING CODE 4910–13–P

#### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

#### 14 CFR Part 71

[Airspace Docket No. 99-AGL-37]

### Proposed Modification of Class E Airspace; Delaware, OH

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This notice proposes to modify Class E airspace at Delaware, OH. A Global Positioning System (GPS) Standard Instrument Approach Procedure (SIAP) to Runway (Rwy) 10. a GPS SIAP to Rwy 28, a Nondirectional Beacon (NDB) SIAP to Rwy 10, and VHF Omnidirectional Range (VOR) SIAP to Rwy 28, have been developed for Delaware Municipal Airport. Controlled airspace extending upward from 700 to 1200 feet above ground level (AGL) is needed to contain aircraft executing the approach. This action proposes to increase the radius of the existing controlled airspace for this airport.

**DATES:** Comments must be received on or before August 9, 1999.

ADDRESSES: Send comments on the proposal in triplicate to: Federal Aviation Administration, Office of the Assistance Chief Counsel, AGL-7, Rules Docket No. 99–AGL-37, 2300 East

Devon Avenue, Des Plaines, Illinois 60018.

The official docket may be examined in the Office of the Assistant Chief Counsel, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois. An informal docket may also be examined during normal business hours at the Air Traffic Division, Airspace Branch, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois.

# FOR FURTHER INFORMATION CONTACT: Michelle M. Behm, Air Traffic Division, Airspace Branch, AGL–520, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois 60018, telephone (847) 294–7568.

#### SUPPLEMENTARY INFORMATION:

#### **Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify the airspace docket number and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Airspace Docket No. 99-AGL-37." The postcard will be date/ time stamped and returned to the commenter. All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available for examination in the Rules Docket, FAA, Great Lakes Region, Office of the Assistant Chief Counsel, 2300 East Devon Avenue, Des Plaines, Illinois, both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

#### Availability of NPRM's

Any person may obtain a copy of this Notice of Proposed Rulemaking (NPRM)

by submitting a request to the Federal Aviation Administration, Office of Public Affairs, Attention: Public Inquiry Center, APA–230, 800 Independence Avenue, SW, Washington, DC 20591, or by calling (202) 267–3484. Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should also request a copy of Advisory Circular No. 11–2A, which describes the application procedure.

#### The Proposal

The FAA is considering an amendment to 14 CFR part 71 to modify Class E airspace at Delaware, OH, to accommodate aircraft executing the proposed GPS Rwy 10 SIAP, GPS Rwy 28 SIAP, NDB Rwy 10 SIAP, and VOR Rwy 28 SIAP, at Delaware Municipal Airport by modifying the existing controlled airspace. Controlled airspace extending upward from 700 to 1200 feet AGL is needed to contain aircraft executing the approach. The area would be depicted on appropriate aeronautical charts. Class E airspace designations for airspace areas extending upward from 700 feet or more above the surface of the earth are published in paragraph 6005 of FAA Order 7400.9F dated September 10, 1998, and effective September 16, 1998, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore this, proposed regulation—(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 proposed 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).

#### **The Proposed Amendment**

Accordingly, pursuant to the authority delegated to me, the Federal

Aviation Administration proposes to amend 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 the 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 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.

#### AGL OH E5 Delaware, OH [Revised]

Delaware Municipal Airport, OH (Lat.  $40^{\circ}16'47''$  N., long.  $83^{\circ}06'53''$  W.) Delaware NDB

(Lat.  $40^{\circ}16'41''$  N., long.  $83^{\circ}06'33''$  W.)

That airspace extending upward from 700 feet above the surface within an 6.5-mile radius of Delaware Municipal Airport and within 2.6 miles either side of the 286° bearing from the Delaware NDB extending from the NDB to 8.3 miles northwest of the NDB.

Issued in Des Plaines, Illinois on June 8, 1999.

#### Christopher R. Blum,

Manager, Air Traffic Division. [FR Doc. 99–15856 Filed 6–21–99; 8:45 am] BILLING CODE 4910–13–M

#### **DEPARTMENT OF TREASURY**

#### **Internal Revenue Service**

26 CFR Part 25

[REG-108287-98]

RIN 1545-AW25

## Definition of a Qualified Interest in a Grantor Retained Annuity Trust and a Grantor Retained Unitrust

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed regulations relating to the

definition of a qualified interest. The proposed regulations apply to a grantor retained annuity trust (GRAT) and a grantor retained unitrust (GRUT) in determining whether a retained interest is a "qualified interest." The proposed regulations will affect individuals who have made a transfer in trust to a family member and have retained an interest in the trust. The proposed regulations clarify that a trust that uses a note, other debt instrument, option or similar financial arrangement to satisfy the annual payment obligation will not meet the requirements of section 2702(b) of the Internal Revenue Code. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written comments must be received by September 20, 1999. Outlines of topics to be discussed at the public hearing scheduled for October 20, 1999, at 10 a.m., must be received by September 29, 1999.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (REG-108287-98), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may also be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-108287-98), 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/prod/tax\_ regs/regslist.html. The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

#### FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, James F. Hogan, (202) 622–3090; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, LaNita Van Dyke, (202) 622–7190 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### **Background**

Sections 2701 through 2704 were added to the Internal Revenue Code in the Omnibus Budget and Reconciliation Act of 1990 (1990 Act), 1991–2 C.B. 481, 524. Section 2702 applies to a transfer in trust that benefits a family member where the transferor retains an interest in the property subject to the transfer. If section 2702 applies to a transfer, the transferor's retained interest will be