

routine matter that will only affect air traffic procedures and air navigation, it is certified that this proposed rule would 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 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; 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; 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 7400.9J, Airspace Designations and Reporting Points, dated September 1, 2001, and effective September 16, 2001, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.

* * * * *

AWP CA E5 Calipatria, CA [NEW]

Cliff Hatfield Memorial Airport, CA
(Lat. 33°07'47" N, long. 115°31'18" W)
Brawley Municipal Airport, CA.
(Lat. 33°59'35" N., long. 115°31'01"W.)

That airspace extending upward from 700 feet above the surface within a 6.3 mile radius of Cliff Hatfield Memorial Airport; excluding that portion within the Brawley Municipal Airport, CA, Class E airspace area.

* * * * *

Issued in Los Angeles, California, on March 12, 2002.

John Clancy,

Manager, Air Traffic Division, Western-Pacific Region.

[FR Doc. 02–10498 Filed 4–26–02; 8:45 am]

BILLING CODE 4910–13–M

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

18 CFR Chapter I

[Docket No. RM02–7–000]

Accounting and Reporting of Asset Retirement Obligations

April 23, 2002

AGENCY: Federal Energy Regulatory Commission, DOE.

ACTION: Notice of technical conference and updated agenda.

SUMMARY: The Federal Energy Regulatory Commission (Commission) previously issued a Notice of Informal Technical Conference on March 29, 2002, announcing that the Commission staff will hold a technical conference on May 7, 2002 to discuss the financial accounting, reporting and ratemaking implications related to asset retirement obligations associated with the retirement of tangible long-lived assets. In addition, the March 29, 2002, notice requests written comments be submitted on or before April 29, 2002. Today's notice updates the agenda, showing the names of panelists and times for each panel. All interested parties are invited to attend.

DATES: The May 7, 2002, technical conference begins at 9 a.m. and ends at 4 p.m.

ADDRESSES: Technical conference will be held in the Commission Meeting Room of the Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426.

FOR FURTHER INFORMATION CONTACT: Mark Klose (Project Manager/Technical Issues), at (202) 219–2595 or mark.klose@ferc.gov, Raymond Reid (Technical Issues), at (202) 219–2928 or raymond.reid@ferc.gov or Julia Lake (Legal Issues), at (202) 208–2019 or julia.lake@ferc.gov

SUPPLEMENTARY INFORMATION: In addition to publishing the full text of this document in the **Federal Register**, it is available for inspection in the Commission's Public Reference Room at 888 First Street, NE., Room 2A, Washington, DC 20426, during regular business hours and is posted on both the Commission's Issuance Posting System (CIPS) and the Records and Information Management Systems (RIMS), and may be viewed and printed remotely via the Internet through Commission's Home Page: <http://www.ferc.gov>.

As announced in the Notice of Conference issued March 29, 2002,¹

Commission staff will hold a technical conference on May 7, 2002 to discuss the financial accounting, reporting and ratemaking implications related to asset retirement obligations associated with the retirement of tangible long-lived assets. This one-day conference will begin at 9 a.m. and end at approximately 4 p.m., and will be held in the Commission Meeting Room of the Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC. All interested persons are invited to attend.

Notice of Technical Conference and Updated Agenda

The Commission staff will discuss the following topics with panelists:

1. The types of fixed assets that have an asset retirement obligation that would be recognized and measured under such a requirement.

2. The impact asset retirement obligations have on depreciation accounting and depreciation procedures.

3. The accounting implementation issues related to the recognition of asset retirement obligations for existing and future long-lived assets.

4. The impact on the Uniform Systems of Accounts and the Commission's rate regulations.

Attached is the updated Agenda, showing names of panelists and times for each panel.

Questions about the conference and the program should be directed to Mark Klose (Project Manager/Technical Issues), at (202) 219–2595 or mark.klose@ferc.gov, Raymond Reid (Technical Issues), at (202) 219–2928 or raymond.reid@ferc.gov or Julia Lake (Legal Issues), at (202) 208–2019 or julia.lake@ferc.gov

Magalie R. Salas,
Secretary.

May 7, 2002 Conference Agenda

I. Opening Remarks—FERC Staff

9 a.m.–9:15 a.m.

John M. Delaware, Deputy Executive Director and Chief Accountant

II. Panel 1—CPA Firms/Academia

9:15 a.m.–10:45 a.m.

CPA Firms

Jan Umbaugh, Partner, Deloitte & Touche, LLP.

Mike Barrett, Partner, Ernst & Young, LLP.

Carl Gilbert, Partner, KPMG, LLP.

Kim Staudt, Partner,
PricewaterhouseCoopers, LLP.

¹ See 67 FR 16071 (April 4, 2002).

Academia

Thomas Porter, Ph.D., Georgia State University.

Break

10:45 a.m.–11 a.m.

III. Panel 2—Industry Associations/Jurisdictional Entities

11 a.m.–12:30 p.m.

Edison Electric Institute

Dane Watson, Property Accounting Services Manager TXU Business Services.

James Henderson, Administrator, Depreciation Studies and Plant Accounting, American Electric Power.

Interstate Natural Gas Association of America

Greg G. Gruber, Senior Vice President, Chief Financial Officer & Treasurer, El Paso Pipeline Group.

Lunch Break

12:30 p.m.–1:30 p.m.

IV. Panel 3—NARUC/Other Regulatory Bodies, and Rural Electric Cooperatives

1:30 p.m.—3 p.m.

National Association of Regulatory Utility Commissioners

Pat Lee, Senior Analyst—PSC, Florida Public Service Commission.

Rural Utilities Services

Kenneth Ackerman, Assistant Administrator, Program Accounting and Regulatory Analysis.

National Rural Electric Cooperative Association

Steve Piccara, Director—Tax Finance and Accounting Policy.

Basin Electric Power Cooperative

Shawn Deisz, Manager, Financial Reporting.

Old Dominion Electric Cooperative

Bob Kees, Assistant Vice President & Controller.

Break

3 p.m.–3:15 p.m.

3:15 p.m.–4 p.m.

V. Panel 4—Other Parties

Brown, Williams, Moorhead and Quinn, Inc.

Ed Feinstein, Vice President.

[FR Doc. 02–10445 Filed 4–26–02; 8:45 am]

BILLING CODE 6717–01–P

DEPARTMENT OF THE INTERIOR

National Indian Gaming Commission

25 CFR Part 502

RIN 3141–AA10

Definitions: Electronic or Electromechanical Facsimile; Games Similar to Bingo; Electronic, Computer or Other Technologic Aid to Class II Games

AGENCY: National Indian Gaming Commission, Interior.

ACTION: Proposed rule: notice of extension of time.

SUMMARY: On March 22, 2002, the National Indian Gaming Commission published, for final comment, revised definitions of “electronic or electromechanical facsimile,” “games similar to bingo” and “electronic, computer or other technologic aid to class II games.” Several tribes have requested an extension of time to submit comments. As a result, the date for filing comments is being extended for two weeks.

DATES: Comments shall be filed on or before May 6, 2002.

ADDRESSES: Send comments by mail, facsimile, or hand delivery to: Definitions: Electronic and Electromechanical Facsimile, Amendment Comments, National Indian Gaming Commission, Suite 9100, 1441 L Street, NW., Washington, DC 20005. Fax number: 202–632–7066 (not a toll-free number). Public comments may be delivered or inspected from 9 a.m. until noon and from 2 p.m. to 5 p.m. Monday through Friday.

FOR FURTHER INFORMATION CONTACT: Penny J. Coleman at 202–632–7003 or, by fax, at 202–632–7066 (these are not toll-free numbers).

SUPPLEMENTARY INFORMATION: The Indian Gaming Regulatory Act (“IGRA” or “Act”) 25 U.S.C. 2701–2721, enacted on October 17, 1988, established the National Indian Gaming Commission (Commission). On April 9, 1992, the Commission issued a final rule defining key terms in the Act. Among the terms defined by the Commission was “electronic or electromechanical facsimile.” The Commission defined this term by reference to the Johnson Act, 15 U.S.C. 1171(a)(2) and (3). See 25 CFR 502.8. On June 22, 2001, the Commission proposed and sought public comment on removal of 25 CFR 502.8 and on using, instead, the plain language interpretation that has been preferred by the courts. In response to the public comment received, the

Commission published, for final comment, revisions to the definition, as well as several other related definitions. 67 FR 13296 (March 22, 2002). At the request of several tribes, the Commission has decided to extend the comment period until May 6, 2002.

Dated: April 23, 2002.

Kevin K. Washburn,
General Counsel, National Indian Gaming Commission.

[FR Doc. 02–10396 Filed 4–26–02; 8:45 am]

BILLING CODE 7565–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG–105316–98; REG–161424–01]

[RIN 1545–AW67; 1545–BA43]

Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of previous proposed rules; notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document withdraws in part proposed regulations relating to the information reporting requirements under section 6050S. This document also contains new proposed regulations relating to the information reporting requirements under section 6050S for qualified tuition and related expenses. These proposed regulations reflect changes to the law made by the Taxpayer Relief Act of 1997 and the amendments made by the Internal Revenue Service Restructuring and Reform Act of 1998 and Public Law 107–131. The regulations provide guidance to eligible educational institutions that enroll any individual for any academic period. The regulations also provide guidance to insurers that make reimbursements or refunds of qualified tuition and related expenses. This document provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by July 29, 2002. Requests to speak and outlines of topics to be discussed at the public hearing scheduled for August 13, 2002, at 10 a.m. must be received by July 23, 2002.

ADDRESSES: Send submissions to: CC:ITA:RU (REG–161424–01), room