

List of Subjects in 14 CFR Part 255

Air carriers, Antitrust, Consumer protection, Reporting and recordkeeping requirements, Travel agents.

Accordingly, the Department of Transportation amends 14 CFR part 255, Carrier-owned Computer Reservations Systems, as follows:

PART 255—[AMENDED]

1. The authority citation for Part 255 continues to read as follows:

Authority: 49 U.S.C. 40101, 40102, 40105, 40113, 41712.

2. Section 255.12 is revised to read as follows:

§ 255.12. Termination.

The rules in this part terminate on March 31, 2001.

Issued in Washington, DC on March 27, 2000, under authority delegated by 49 CFR 1.56a (h) 2.

A. Bradley Mims,

Deputy Assistant Secretary for Aviation and International Affairs.

[FR Doc. 00-7861 Filed 3-29-00; 8:45 am]

BILLING CODE 4910-64-P

SECURITIES AND EXCHANGE COMMISSION**17 CFR Part 211**

[Release No. SAB 101A]

Staff Accounting Bulletin No. 101A

AGENCY: Securities and Exchange Commission.

ACTION: Publication of Staff Accounting Bulletin.

SUMMARY: Staff Accounting Bulletin No. 101 ("SAB 101") was released on December 3, 1999 (64 FR 68936 December 9, 1999) and provides the staff's views in applying generally accepted accounting principles to selected revenue recognition issues. Since the issuance of SAB 101, the staff received requests from a number of groups asking for additional time to study the guidance. Many registrants have calendar year-ends and may need more time to perform a detailed review of the SAB since its issuance on December 3, 1999. This staff accounting bulletin delays the implementation date of SAB 101 for registrants with fiscal years that begin between December 16, 1999 and March 15, 2000.

EFFECTIVE DATE: March 24, 2000.

FOR FURTHER INFORMATION CONTACT: Richard Rodgers, Scott Taub, or Eric Jacobsen, Professional Accounting Fellows, Office of the Chief Accountant

(202/942-4400) or Robert Bayless, Division of Corporation Finance (202/942-2960), Securities and Exchange Commission, 450 Fifth Street, NW, Washington, DC 20549; electronic addresses: RodgerR@sec.gov; TaubS@sec.gov; JacobsenE@sec.gov; or BaylessR@sec.gov.

SUPPLEMENTARY INFORMATION: The statements in the staff accounting bulletins are not rules or interpretations of the Commission, nor are they published as bearing the Commission's official approval. They represent interpretations and practices followed by the Division of Corporation Finance and the Office of the Chief Accountant in administering the disclosure requirements of the Federal securities laws.

Dated: March 24, 2000.

Margaret H. McFarland,
Deputy Secretary.

PART 211—[AMENDED]

Accordingly, Part 211 of Title 17 of the Code of Federal Regulations is amended by adding Staff Accounting Bulletin No. 101A to the table found in Subpart B.

Staff Accounting Bulletin No. 101A

The staff hereby amends Question 2 of Section B of Topic 13 of the Staff Accounting Bulletin Series.

Topic 13: Revenue Recognition

* * * * *

B. Disclosures.
Question 1.

* * * * *

Question 2.

Question: Will the staff expect retroactive changes by registrants to comply with the accounting described in this bulletin?

Interpretive Response: All registrants are expected to apply the accounting and disclosures described in this bulletin. The staff, however, will not object if registrants that have not applied this accounting do not restate prior financial statements provided they report a change in accounting principle in accordance with APB Opinion No. 20, *Accounting Changes*, no later than the first fiscal quarter of the fiscal year beginning after December 15, 1999, except that registrants with fiscal years that begin between December 16, 1999 and March 15, 2000 may report a change in accounting principle no later than their second fiscal quarter of the fiscal year beginning after December 15, 1999 in accordance with FASB Statement No. 3, *Reporting Accounting Changes in Interim Financial Statements*. In periods

subsequent to transition, registrants should disclose the amount of revenue (if material to income before income taxes) recognized in those periods that was included in the cumulative effect adjustment. If a registrant files financial statements with the Commission before applying the guidance in this bulletin, disclosures similar to those described in Staff Accounting Bulletin Topic 11-M, *Disclosure of the Impact that Recently Issued Accounting Standards Will Have on the Financial Statements of a Registrant When Adopted in a Future Period*, should be provided. With regard to question 10 of Topic 13-A and Topic 8-A regarding income statement presentation, the staff would normally expect retroactive application to all periods presented unless the effect of applying the guidance herein is immaterial.

However, if registrants have not previously complied with generally accepted accounting principles, for example, by recording revenue for products prior to delivery that did not comply with the applicable bill-and-hold guidance, those registrants should apply the guidance in APB Opinion No. 20 for the correction of an error.¹ In addition, registrants should be aware that the Commission may take enforcement action where a registrant in prior financial statements has violated the antifraud or disclosure provisions of the securities laws with respect to revenue recognition.

[FR Doc. 00-7839 Filed 3-29-00; 8:45 am]

BILLING CODE 8010-01-P

SOCIAL SECURITY ADMINISTRATION**20 CFR Parts 401, 402, 404, 410, 416, and 422**

[Regs. Nos. 1, 2, 4, 10, 16, and 22]

RIN 0960-AF04

Miscellaneous Amendments

AGENCY: Social Security Administration.
ACTION: Final rule.

SUMMARY: We are correcting several invalid references and other minor

¹ APB Opinion No. 20, ¶ 13 and ¶ 36-37 describe and provide the accounting and disclosure requirements applicable to the correction of an error in previously issued financial statements. Because the term "error" as used in APB Opinion No. 20 includes "oversight or misuse of facts that existed at the time that the financial statements were prepared," that term includes both unintentional errors as well as intentional fraudulent financial reporting and misappropriation of assets as described in Statement on Auditing Standards No. 82, *Consideration of Fraud in a Financial Statement Audit*.

problems in parts 401, 402, 404, 410, 416, and 422, chapter III, revised as of April 1, 1999.

DATES: Effective March 30, 2000.

FOR FURTHER INFORMATION CONTACT: Daniel T. Bridgewater, Social Insurance Specialist, Office of Process and Innovation Management, L2109 West Low Rise Building, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235-6401, (410) 965-3298 or TTY (410) 966-5609 for information about this rule. For information on eligibility or claiming benefits, call our national toll-free numbers, 1-800-772-1213 or TTY 1-800-325-0778.

SUPPLEMENTARY INFORMATION: We are correcting several references and other minor problems found in the following parts under 20 CFR chapter III, revised as of April 1, 1999.

1. Part 401—*Privacy and Disclosure of Official Records and Information*. We are amending § 401.20(b)(1) to show correct cross-references.

2. Part 402—*Availability of Information and Records to the Public*. We are amending § 402.35(b)(2) to show correct cross-references.

3. Part 404—*Federal Old-Age, Survivors and Disability Insurance (1950-)*. We are correcting a typographical error in § 404.337(a), and we are amending §§ 404.401, 404.403(d)(1), 404.450(d), 404.456(c), 404.457(a)(3), 404.1275, 404.1408, and 404.1410(a) to show correct cross-references. Also, we are revising § 404.1201 to restore (a)(1) and (a)(2) which had been inadvertently removed. In addition, we are removing duplicate sentences in § 404.1597a(b)(3)(ii) and (h)(2)(ii).

4. Part 410—*Federal Coal Mine Health and Safety Act of 1969, Title IV—Black Lung Benefits (1969-)*. We are correcting §§ 410.240(g) and 410.601(a) and (b) to show correct cross-references. We are also correcting the authority citation for Subpart F to show the correct punctuation.

5. Part 416—*Supplemental Security Income for the Aged, Blind, and Disabled*. We are correcting cross-references in: §§ 416.428, 416.702 (“*Essential person*”); 416.929(d)(4); 416.993(a); 416.994a(g)(4) and (g)(6); 416.1104; 416.1202(a); 416.1323(a); 416.1336(b); 416.1442(f)(1); 416.1801(c) (“*Spouse*”); 416.2045(a); and 416.2096(c)(5).

6. Part 422—*Organization and Procedures*. We are correcting §§ 422.125, 422.135, and 422.135 to show correct cross-references.

Regulatory Procedures

Pursuant to section 702(a)(5) of the Act (42 U.S.C. 902(a)(5)), SSA follows the Administrative Procedure Act (APA) rulemaking procedures specified in 5 U.S.C. 553 in the development of its regulations. The APA provides exceptions to its prior notice and public comment procedures when an agency finds there is good cause for dispensing with such procedures on the basis that they are impracticable, unnecessary, or contrary to the public interest. We have determined that, under 5 U.S.C. 553(b)(B), good cause exists for dispensing with the notice and public comment procedures in this case. Good cause exists because these are minor technical changes which make no substantive change in the regulations and have no effect on the public. Therefore, opportunity for prior comment is unnecessary, and we are issuing these changes to our regulations as a final rule. In addition, SSA is not providing a 30-day delay in the effective date of this final rule under 5 U.S.C. 553(d). This is not a substantive rule, and there is no change in policy. Accordingly, the requirements of 5 U.S.C. 553(d) are inapplicable.

Executive Order 12866

SSA has consulted with the Office of Management and Budget (OMB) and determined that this final rule does not meet the criteria for a significant regulatory action under Executive Order 12866. Thus, it was not subject to OMB review.

Regulatory Flexibility Act

SSA certifies that this final rule will not have a significant economic impact on a substantial number of small entities since it makes no changes in policy. Therefore, a regulatory flexibility analysis as provided in Public Law 96-354, the Regulatory Flexibility Act, as amended, is not required.

Paperwork Reduction Act

This final rule imposes no additional reporting or recordkeeping requirements subject to OMB clearance.

(Catalog of Federal Domestic Assistance Program Nos. 96.001 Social Security-Disability Insurance; 96.002 Social Security—Retirement Insurance; 96.003 Social Security—Special Benefits for Persons Aged 72 and Over; 96.004 Social Security—Survivors Insurance; 96.005 Special Benefits for Disabled Coal Miners; 96.006 Supplemental Security Income; 96.007 Social Security—Research and Demonstration)

List of Subjects

20 CFR Part 401

Administrative practice and procedure, Disclosure, Privacy, Social Security, Supplemental Security Income (SSI).

20 CFR Part 402

Administrative practice and procedure, Archives and records, Freedom of information.

20 CFR Part 404

Administrative practice and procedure, Blind, Old-Age, Survivors and Disability benefits, Old-Age, Survivors and Disability Insurance, Reporting and recordkeeping requirements, Social Security.

20 CFR Part 410

Administrative practice and procedure, Black lung benefits, Claims, Investigations, and Workers' compensation.

20 CFR Part 416

Administrative practice and procedure, Aged, Blind, Disability benefits, Public assistance programs, Supplemental Security Income (SSI), Reporting and recordkeeping requirements.

20 CFR Part 422

Administrative practice and procedure, Freedom of information, Organization and functions (Government agencies), Social Security.

Dated: March 20, 2000.

Kenneth S. Apfel,

Commissioner of Social Security.

PART 401—PRIVACY AND DISCLOSURE OF OFFICIAL RECORDS AND INFORMATION

1. The authority citation for part 401 continues to read as follows:

Authority: Secs. 205, 702(a)(5), 1106, and 1141 of the Social Security Act (42 U.S.C. 405, 902(a)(5), 1306, and 1320b-11); 5 U.S.C. 552 and 552a; 8 U.S.C. 1360; 26 U.S.C. 6103; 30 U.S.C. 923.

2. Section 401.20 is amended by revising the first sentence of paragraph (b)(1) to read as follows:

§ 401.20 Scope.

* * * * *

(b) *Disclosure*—(1) *Program records*. Regulations that apply to the disclosure of information about an individual contained in SSA's program records are set out in §§ 401.100 through 401.200 of this part.

* * * * *

PART 402—AVAILABILITY OF INFORMATION AND RECORDS TO THE PUBLIC

1. The authority citation for 20 CFR part 402 is revised to read as follows:

Authority: Secs. 205, 702(a)(5), and 1106 of the Social Security Act; (42 U.S.C. 405, 902(a)(5), and 1306); 5 U.S.C. 552 and 552a; 8 U.S.C. 1360; 18 U.S.C. 1905; 26 U.S.C. 6103; 30 U.S.C. 923b; 31 U.S.C. 9701; E.O. 12600, 52 FR 23781, 3 CFR, 1987 Comp., p. 235.

2. Section 402.35 is amended by revising the second sentence of paragraph (b)(2) to read as follows:

§ 402.35 Publication.

* * * * *

(b) * * *

(2) * * * They are binding on all components of the Social Security Administration, except with respect to claims subject to the relitigation procedures established in 20 CFR 404.984, 410.610, and 416.1484.

* * * * *

PART 404—FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950—)

Subpart D—[Amended]

1. The authority citation for subpart D of part 404 continues to read as follows:

Authority: Secs. 202, 203(a) and (b), 205(a), 216, 223, 225, 228(a)–(e), and 702(a)(5) of the Social Security Act (42 U.S.C. 402, 403(a) and (b), 405(a), 416, 423, 425, 428(a)–(e), and 902(a)(5)).

2. Section 404.337 is amended by revising paragraph (a) to read as follows:

§ 404.337 When widow's and widower's benefits begin and end.

(a) You are entitled to widow's or widower's benefits under § 404.335 or § 404.336 beginning with the first month covered by your application in which you meet all the other requirements for entitlement to such benefits.

* * * * *

Subpart E—[Amended]

3. The authority citation for subpart E of part 404 continues to read as follows:

Authority: Secs. 202, 203, 204(a) and (e), 205(a) and (c), 222(b), 223(e), 224, 225, and 702(a)(5) of the Social Security Act (42 U.S.C. 402, 403, 404(a) and (e), 405(a) and (c), 422(b), 423(e), 424a, 425, and 902(a)(5)).

4. Section 404.401 is amended by revising the first sentence to read as follows:

§ 404.401 Deduction, reduction, and nonpayment of monthly benefits or lump-sum death payments.

Under certain conditions, the amount of a monthly insurance benefit (see §§ 404.380 through 404.384 of this part for provisions concerning special payments at age 72) or the lump-sum death payment as calculated under the pertinent provisions of sections 202 and 203 of the Act (including reduction for age under section 202(q) of a monthly benefit) must be increased or decreased to determine the amount to be actually paid to a beneficiary.

* * * * *

5. Section 404.403 is amended by revising the first sentence of paragraph (d–1)(1) to read as follows:

§ 404.403 Reduction where total monthly benefits exceed maximum family benefits payable.

* * * * *

(d–1) *Entitled to disability insurance benefits after June 1980.* * * *

(1) We take 85 percent of your average indexed monthly earnings and compare that figure with your primary insurance amount (see § 404.212 of this part).

* * * * *

6. Section 404.450 is amended by revising the second sentence in paragraph (d) to read as follows:

§ 404.450 Required reports of work outside the United States or failure to have care of a child.

* * * * *

(d) * * * (See § 404.614 of this part for procedures concerning place of filing and date of receipt of such a report.)

* * * * *

7. Section 404.456 is amended by revising the last sentence of paragraph (c) to read as follows:

§ 404.456 Current suspension of benefits because an individual works or engages in self-employment.

* * * * *

(c) * * * Subject to the limitations of this paragraph, a determination about deductions may be reopened under the circumstances described in § 404.907.

8. Section 404.457 is amended by revising paragraph (a)(3) to read as follows:

§ 404.457 Deductions where taxes neither deducted from wages of certain maritime employees nor paid.

(a) * * *

(3) The services, under the provisions of § 404.1041 of this part, constituted employment for the purposes of title II of the Social Security Act; and

* * * * *

Subpart M—[Amended]

9. The authority citation for subpart M of part 404 continues to read as follows:

Authority: Secs. 205, 210, 218, and 702(a)(5) of the Social Security Act (42 U.S.C. 405, 410, 418, and 902(a)(5)); sec. 12110, Pub. L. 99–272, 100 Stat. 287 (42 U.S.C. 418 note); sec. 9002, Pub. L. 99–509, 100 Stat. 1970.

10. Section 404.1201 is amended by revising paragraph (a) to read as follows:

§ 404.1201 Scope of this subpart regarding coverage and wage reports and adjustments.

* * * * *

(a) Coverage under section 218 of the Act—

(1) How a State enters into and modifies an agreement; and

(2) What groups of employees a State can cover by agreement.

* * * * *

11. Section 404.1275 is amended by revising the second sentence to read as follows:

§ 404.1275 Adjustment of employee contributions—for wages paid prior to 1987.

* * * The State shall show any correction of an employee's contribution on statements it furnishes the employee under § 404.1225 of this part.

* * * * *

Subpart O—[Amended]

12. The authority citation for subpart O of part 404 continues to read as follows:

Authority: Secs. 202(l), 205(a), (c)(5)(D), (i), and (o), 210 (a)(9) and (l)(4), 211(c)(3), and 702(a)(5) of the Social Security Act (42 U.S.C. 402(l), 405(a), (c)(5)(D), (i), and (o), 410 (a)(9) and (l)(4), 411(c)(3), and 902(a)(5)).

13. Section 404.1408 is revised to read as follows:

§ 404.1408 Compensation to be treated as wages.

(a) *General.* Where pursuant to the preceding provisions of this subpart, services rendered by an individual in the railroad industry are considered to be employment as defined in section 210 of the Social Security Act (see § 404.1027 of this part). Thus, any compensation (as defined in section 1(h) of the Railroad Retirement Act of 1974 or prior to the 1974 Act, section 1(h) of the Railroad Retirement Act of 1937) received by such individual for such services shall constitute wages, provided that the provisions of § 404.1406 do not operate to bar the payments of benefits under title II of the Social Security Act.

(b) *Military Service Exception.* An exception to paragraph (a) of this section applies to any compensation

attributable as having been paid during any month on account of military service creditable under section 1 of the Railroad Retirement Act of 1974 (or section 4 of the Railroad Retirement Act of 1937 prior to the 1974 Act). Such compensation shall not constitute wages for purposes of title II of the Social Security Act if, based on such services, wages are deemed to have been paid to such individual during such month under the provisions described in §§ 404.1350 through 404.1352 of this part.

14. Section 404.1410 is amended by revising paragraph (a) to read as follows:

§ 404.1410 Presumption on basis of certified compensation record.

(a) *Years prior to 1975.* Where the Railroad Retirement Board certifies to SSA a report of record of compensation, such compensation is treated as wages under § 404.1408. For periods of service which do not identify the months or quarters in which such compensation was paid, the sum of the compensation quarters of coverage (see § 404.1412) will be presumed, in the absence of evidence to the contrary, to represent an equivalent number of quarters of coverage (see § 404.101). No more than four quarters of coverage shall be credited to an individual in a single calendar year.

* * * * *

Subpart P—[Amended]

15. The authority citation for subpart P of part 404 continues to read as follows:

Authority: Secs. 202, 205(a), (b), and (d)–(h), 216(i), 221(a) and (i), 222(c), 223, 225, and 702(a)(5) of the Social Security Act (42 U.S.C. 402, 405(a), (b), and (d)–(h), 416(i), 421(a) and (i), 422(c), 423, 425, and 902(a)(5)); sec. 211(b), Pub.L. 104–193, 110 Stat. 2105, 2189.

§ 404.1597a [Amended]

16. Section 404.1597a is amended by removing the last sentence (duplicates) in paragraphs (b)(3)(ii) and (h)(2)(ii).

PART 410—FEDERAL COAL MINE HEALTH AND SAFETY ACT OF 1969, TITLE IV—BLACK LUNG BENEFITS (1969–)

Subpart B—[Amended]

1. The authority citation for subpart B of part 410 continues to read as follows:

Authority: Sec. 702(a)(5) of the Social Security Act (42 U.S.C. 902(a)(5)); sec. 402, 411, 412, 413, 414, 426(a), and 508, 83 Stat. 792; 30 U.S.C. 902, 921–924, 936(a), 957.

2. Section 410.240 is amended by revising paragraphs (g)(1), (g)(2), (g)(3),

(g)(4), (g)(5), and (g)(6) to read as follows:

§ 410.240 Evidence.

* * * * *

(g) *Evidence of matters other than total disability or death due to pneumoconiosis.* * * *

(1) *Age:* §§ 404.715 through 404.716 of this part;

(2) *Death:* §§ 404.720 through 404.722 of this part;

(3) *Marriage and termination of marriage:* §§ 404.723 through 404.728 of this part;

(4) *Relationship of parent and child:* §§ 404.730 through 404.750 of this part;

(5) *Domicile:* § 404.770 of this part;

(6) *Living with or member of the same household:* § 404.760 of this part.

* * * * *

Subpart F—[Amended]

3. The authority citation for subpart F of part 410 is revised to read as follows:

Authority: Sec. 702(a)(5) of the Social Security Act (42 U.S.C. 902(a)(5)); 30 U.S.C. 923(b), 936(a), 956, and 957.

4. Section 410.601 is amended by revising paragraphs (a) and (b) to read as follows:

§ 410.601 Determinations of disability.

(a) *By State agencies.* In any State which has entered into an agreement with the Commissioner to provide determinations as to whether a miner is under a total disability (as defined in § 410.412) due to pneumoconiosis (as defined in § 410.110(n)). Determinations as to the date total disability began, and as to the date total disability ceases, shall be made by the State agency or agencies designated in such agreement on behalf of the Commissioner for all individuals in such State, or for such class or classes of individuals in the State as may be designated in the agreement.

(b) *By the Administration.* Determinations as to whether a miner is under a total disability (as defined in § 410.412) due to pneumoconiosis (as defined in § 410.110(n)), as to the date the total disability began, and as to the date the total disability ceases, shall be made by the Administration on behalf of the Commissioner. The Administration shall make such determinations for individuals in any State which has not entered into an agreement to make such determinations, for any class or classes of individuals to which such an agreement is not applicable, or for any individuals outside the United States. In addition, all other determinations as to entitlement to and the amounts of benefits shall be made by the

Administration on behalf of the Commissioner.

* * * * *

PART 416—SUPPLEMENTAL SECURITY INCOME FOR THE AGED, BLIND, AND DISABLED

Subpart D—[Amended]

1. The authority citation for subpart D of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1611(a), (b), (c), and (e), 1612, 1617, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1382(a), (b), (c), and (e), 1382a, 1382f, and 1383).

2. Section 416.428 is amended by revising the first sentence to read as follows:

§ 416.428 Eligible individual without an eligible spouse has an essential person in his home.

When an eligible individual without an eligible spouse has an essential person (as defined in § 416.222 of this part) in his home, the amount by which his rate of payment is increased is determined in accordance with §§ 416.220 through 416.223 and with 416.413 of this part.

* * * * *

Subpart G—[Amended]

3. The authority citation for subpart G of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1611, 1612, 1613, 1614, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1382, 1382a, 1382b, 1382c, and 1383); sec. 211, Pub. L. 93–66, 87 Stat. 154 (42 U.S.C. 1382 note).

4. Section 416.702 is amended by revising the second sentence of the definition for “*Essential person*” to read as follows:

§ 416.702 Definitions.

* * * * *

Essential person means * * * (See §§ 416.220 through 416.223 of this part.)

* * * * *

Subpart I—[Amended]

5. The authority citation for subpart I of part 416 is revised to read as follows:

Authority: Secs. 702(a)(5), 1611, 1614, 1619, 1631(a), (c), and (d)(1), and 1633 of the Social Security Act (42 U.S.C. 902(a)(5), 1382, 1382c, 1382h, 1383(a), (c), and (d)(1), and 1383b); secs. 4(c) and 5, 6(c)–(e), 14(a), and 15, Pub. L. 98–460, 98 Stat. 1794, 1801, 1802, and 1808 (42 U.S.C. 421 note, 423 note, 1382h note).

6. Section 416.929 is amended by revising the last sentence of paragraph (d)(4) to read as follows:

§ 416.929 How we evaluate symptoms, including pain.

* * * * *

(d) * * *

(4) * * * (See § 416.945 and §§ 416.924a through 416.924c.)

7. Section 416.993 is amended by revising the last sentence of paragraph (a) to read as follows:

§ 416.993 Medical evidence in continuing disability review cases.

(a) * * * See §§ 416.987 and 416.994.

* * * * *

8. Section 416.994a is amended by revising paragraph (g)(4) and (g)(6) to read as follows:

§ 416.994a How we will determine whether your disability continues or ends, and whether you are and have been receiving treatment that is medically necessary and available, disabled children.

* * * * *

(g) * * *

(4) The first month in which you fail without good cause to follow prescribed treatment, when the rule set out in paragraph (f)(4) of this section applies;

* * * * *

(6) The first month in which you failed without good cause to do what we asked, when the rule set out in paragraph (f)(2) of this section applies.

* * * * *

Subpart K—[Amended]

9. The authority citation for subpart K of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1602, 1611, 1612, 1613, 1614(f), 1621, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1381a, 1382, 1382a, 1382b, 1382c(f), 1382j, and 1383); sec. 211, Pub. L. 93-66, 87 Stat. 154 (42 U.S.C. 1382 note).

10. Section 416.1104 is amended by revising the sixth sentence to read as follows:

§ 416.1104 Income we count.

* * * These rules are described in §§ 416.1130 through 416.1148 of this part.

* * * * *

Subpart L—[Amended]

11. The authority citation for subpart L of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1602, 1611, 1612, 1613, 1614(f), 1621, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1381a, 1382, 1382a, 1382b, 1382c(f), 1382j, and 1383); sec. 211, Pub. L. 93-66, 87 Stat. 154 (42 U.S.C. 1382 note).

12. Section 416.1202 is amended by revising the first sentence of paragraph (a) to read as follows:

§ 416.1202 Deeming of resources.

(a) *Married individual.* In the case of an individual who is living with a person not eligible under this part and who is considered to be the husband or wife of such individual under the criteria in §§ 416.1802 through 416.1835 of this part, such individual's resources shall be deemed to include any resources, not otherwise excluded under this subpart, of such spouse whether or not such resources are available to such individual.

* * * * *

Subpart M—[Amended]

13. The authority citation for subpart M of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1611-1615, 1619, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1382-1382d, 1382h, and 1383).

14. Section 416.1323 is amended by revising the first sentence of paragraph (a) to read as follows:

§ 416.1323 Suspension due to excess income.

(a) *Effective date.* Suspension of payments due to ineligibility for benefits because of excess income is effective with the first month in which "countable income" (see §§ 416.1100 through 416.1124 of this part) equals or exceeds the amount of benefits otherwise payable for such month (see subpart D of this part).

* * * * *

15. Section 416.1336 is amended by revising the fourth sentence in paragraph (b) to read as follows:

§ 416.1336 Notice of intended action affecting recipient's payment status.

* * * * *

(b) * * * Where the request for the appropriate appellate review is filed more than 10 days after the notice is received but within the 60-day period specified in § 416.1413 or § 416.1425 of this part, there shall be no right to continuation or reinstatement of payment at the previously established level unless good cause is established under the criteria specified in § 416.1411 of this part for failure to appeal within 10 days after receipt of the notice.

* * * * *

Subpart N—[Amended]

16. The authority citation for subpart N of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1631, and 1633 of the Social Security Act (42 U.S.C. 902(a)(5), 1383, and 1383b); 31 U.S.C. 3720A.

17. Section 416.1442 is amended by revising paragraph (f)(1) to read as follows:

§ 416.1442 Prehearing proceedings and decisions by attorney advisors.

* * * * *

(f) * * *

(1) Authorize an attorney advisor to exercise the functions performed by an administrative law judge under §§ 416.920a, 416.927, and 416.946;

* * * * *

Subpart R—[Amended]

18. The authority citation for subpart R of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1614(b), (c), and (d), and 1631(d)(1) and (e) of the Social Security Act (42 U.S.C. 902(a)(5), 1382c(b), (c), and (d), and 1383(d)(1) and (e)).

19. Section 416.1801 is amended by revising the definition of "Spouse" in paragraph (c) to read as follows:

§ 416.1801 Introduction.

* * * * *

(c) * * *

Spouse means a person's husband or wife under the rules of §§ 416.1806 through 416.1835 of this part.

* * * * *

Subpart T—[Amended]

20. The authority citation for subpart T of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1616, 1618, and 1631 of the Social Security Act (42 U.S.C. 902(a)(5), 1382e, 1382g, and 1383); sec. 212, Pub. L. 93-66, 87 Stat. 155 (42 U.S.C. 1382 note); sec. 8(a), (b)(1)-(b)(3), Pub. L. 93-233, 87 Stat. 956 (7 U.S.C. 612c note, 1431 note and 42 U.S.C. 1382e note); secs. 1(a)-(c) and 2(a), 2(b)(1), 2(b)(2), Pub. L. 93-335, 88 Stat. 291 (42 U.S.C. 1382 note, 1382e note).

21. Section 416.2045 is amended by revising the second sentence of paragraph (a) to read as follows:

§ 416.2045 Overpayments and underpayments; federally administered supplementation.

(a) * * * Rules and requirements (see §§ 416.550 through 416.586) in effect for recovery (or waiver) of supplemental security income benefit overpayments shall also apply to the recovery (or waiver) of federally administered State supplementary overpaid amounts.

* * * * *

22. Section 416.2096 is amended by revising the second sentence of paragraph (c)(5) to read as follows:

§ 416.2096 Basic pass-along rules.

* * * * *

(c) * * *

(5) * * * For purposes of § 416.2090 of this part, which discusses the rules for limitation on fiscal liability of States (hold harmless), these retroactive adjustments are State expenditures when made and shall be counted as a State expenditure in the fiscal year in which the adjustments are made.

* * * * *

PART 422—ORGANIZATION AND PROCEDURES

Subpart B—[Amended]

1. The authority citation for subpart B of part 422 continues to read as follows:

Authority: Secs. 205, 232, 702(a)(5), 1131, and 1143 of the Social Security Act (42 U.S.C. 405, 432, 902(a)(5), 1320b-1, and 1320b-13).

2. Section 422.125 is amended by revising paragraph (c) to read as follows:

§ 422.125 Statements of earnings; resolving earnings discrepancies.

* * * * *

(c) *Detailed earnings statements.* A more detailed earnings statement will be furnished upon request, generally without charge, where the request is program related under § 402.170 of this part. If the request for a more detailed statement is not program related under § 402.170 of this part, a charge will be imposed according to the guidelines set out in § 402.175 of this part.

* * * * *

3. Section 422.130 is amended by revising the third sentence of paragraph (a) to read as follows:

§ 422.130 Claim procedure.

(a) * * * See § 404.614 of this chapter for offices at which applications may be filed.

* * * * *

4. Section 422.135 is amended by revising the last sentence of paragraph (a) to read as follows:

§ 422.135 Reports by beneficiaries.

(a) * * * (See §§ 404.415 *et seq.* and 404.1571 of this chapter.)

* * * * *

[FR Doc. 00-7639 Filed 3-29-00; 8:45 am]

BILLING CODE 4191-02-U

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 177

[Docket No. 97F-0157]

Indirect Food Additives: Polymers

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 2-propenoic acid, polymer with 2-ethyl-2-(((1-oxo-2-propenyl)oxy)methyl)-1,3-propanediyl di-2-propenoate and sodium 2-propenoate (CAS Reg. No. 76774-25-9) as a fluid absorbent material intended for use in contact with food. This action responds to a petition filed by Japan Vilene Co., Ltd.

DATES: This rule is effective March 30, 2000. Submit written objections and requests for a hearing by May 1, 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: Andrew J. Zajac, Center for Food Safety and Applied Nutrition (HFS-215), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-418-3095.

SUPPLEMENTARY INFORMATION: In a notice published in the **Federal Register** of April 22, 1997 (62 FR 19580), FDA announced that a food additive petition (FAP 7B4537) had been filed by Japan Vilene Co., Ltd., c/o Center for Regulatory Services, 2347 Paddock Lane, Reston, VA 20191 (current 5200 Wolf Run Shoals Rd., Woodbridge, VA 22192). The petition proposed to amend the food additive regulations to provide for the safe use of 2-propenoic acid, polymer with 2-ethyl-2-(((1-oxo-2-propenyl)oxy)methyl)-1,3-propanediyl di-2-propenoate and sodium 2-propenoate (CAS Reg. No. 76774-25-9) as a fluid absorbent material intended for use in contact with food.

FDA has evaluated 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 therefore, (3) the regulations in 21 CFR 177.1211 should be amended as set forth below in this document.

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 carefully considered the potential environmental effects of this action. FDA has concluded that the action will not have a significant impact on the human environment, and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

This final rule contains no collections 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 May 1, 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 are to be submitted and are to 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 177

Food additives, Food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under