

for Cost Allocation Plans or Indirect Cost Rate Proposals as well as for the election of the de minimis indirect cost rate.

- The subsection on “Single Audits” has been updated with additional information on the resolution of audit findings, including provisions for FTA technical advice and counsel.

#### G. Appendices

FTA proposes revisions to the organization of the various appendices in this circular and the three program circulars it would supersede upon becoming final. Appendices have been moved, relabeled, updated, or removed. The revised structure of the appendices and an overview of major updates is included below:

- Appendix A: Required Prerequisite Documentation

- This appendix was added to capture guidance for key documents recipients must certify before receiving awards.

- Appendix B: Award Development

- This appendix was added as a compilation of guidance previously provided across the program circulars. Appendix B is designed to provide instruction for preparing an FTA application, developing an award budget, and information regarding an approved award budget. The appendix covers topics during the pre-application stage, at application submission, for developing an award budget, executing award approvals, a recommended application checklist, and examples related to award management.

- Appendix C: Post-Award Modification

- This appendix was added as a compilation of guidance previously provided across the program circulars. Appendix C has clarifications for common post-award changes. Post-award changes are primarily made through a revision to the award budget, an “administrative” amendment, or an amendment. The appendix provides enhanced guidance on the requirements for prior approval from FTA and more information on when either a budget revision, administrative amendment, or amendment is appropriate.

- Appendix D: Real Estate Acquisition Management Plan

- The updates include minor reorganization of information to clarify elements of a Real Estate Acquisition Management Plan.

- Appendix F: Rolling Stock Status Report

- Updates have been made to the list of elements included in the Rolling Stock Status Report to better align with requirements listed in the body of Chapter IV. FTA proposes minor edits to reflect changes made to the subsection “Replacements at the End of the Minimum Useful Life.”

- Appendix G: Equipment Disposition Scenarios

- The appendix has been added to consolidate the equipment disposition scenarios previously provided within the body of this circular and the circulars that would be superseded by this circular.

- Appendix H: Cost Allocation Plans

- Clarifications have been made to the Submission Requirements subsection to incorporate 2 CFR part 200 reference.
- A section “Cost Allocation Plan Review and Approval” has been added which consolidates the requirements for recipients to submit their Cost Allocation Plan for review and approval.

- Appendix I: Indirect Cost Rate Proposals

- Clarifying edits have been made throughout to enhance guidance surrounding the requirements for preparation, submission, and FTA approval of Indirect Cost Rate Proposals.
- References to applicable 2 CFR part 200 requirements have been incorporated.
- Cost Allocation Plan information has been moved incorporated into Appendix H.

#### Closing

After a review and consideration of the comments provided on the updates proposed, FTA will publish the updated Award Management Requirements circular (C 5010.1) on its website. On October 5, 2023, the Office of Management and Budget (OMB) published a notice of proposed rulemaking (NPRM) in the **Federal Register** to revise 2 CFR part 200 and other OMB guidance for grants and agreements (88 FR 69390). FTA intends to incorporate any changes in 2 CFR part 200 to the extent OMB issues the final rule before FTA publishes the updated circular.

**Nuria I. Fernandez**,  
Administrator.

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## DEPARTMENT OF TRANSPORTATION

### Office of the Secretary of Transportation

[Docket No. DOT-OST-2015-0070]

#### Joint Application of Delta Air Lines, Inc. and Aerovias de Mexico, S.A. de C.V. for Approval of and Antitrust Immunity for Alliance Agreements

**AGENCY:** Office of the Secretary of Transportation (OST), Department of Transportation (DOT).

**ACTION:** Notice of order to show cause and order extending comment period.

**SUMMARY:** The United States Department of Transportation is required to give notice in the **Federal Register** that it has issued an Order to Show Cause tentatively dismissing without prejudice the application of Delta Air Lines (“Delta”) and Aerovias de Mexico, S.A. (“Aeromexico”) (collectively the “Joint Applicants”) to renew the Department’s approval and grant of antitrust immunity (“ATT”) for their Joint Cooperation Agreement (“JCA”) and alliance agreements. Subsequently, upon motion of the Joint Applicants, the Department issued an Order extending the comment period. Interested stakeholders are invited to submit comments on the tentative decision.

**DATES:** Objections or comments to the Department’s tentative findings and conclusions were initially due no later than 14 calendar days from the service date of the Order (*i.e.*, February 9, 2024), and answers to objections were to be due no later than seven (7) business days thereafter (*i.e.*, February 21, 2024). In a subsequent motion, the Joint Applicants petitioned for an extension of the comment period. The Department partially granted the request; objections or comments to the Department’s tentative findings are now due no later than February 23, 2024, and answers to objections are now due no later than March 5, 2024. If no objections are filed, all further procedural steps shall be deemed waived, and we may enter an order making final our tentative findings and conclusions.

**ADDRESSES:** You may send comments, identified by docket number DOT-OST-2015-0070, via the Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for sending comments. In addition, comments must be properly served on all interested parties in accordance with the Department’s procedural regulations (14 CFR part 302).

**FOR FURTHER INFORMATION CONTACT:** Jason Horner, Transportation Industry

Analyst, Office of Aviation Analysis, 1200 New Jersey Ave. SE, Washington, DC 20590; telephone (202) 366-5903; email [jason.horner@dot.gov](mailto:jason.horner@dot.gov).

**SUPPLEMENTARY INFORMATION:** 14 CFR 303.43 requires that “[n]otice to the public of any . . . order to show cause concerning an application shall be made by publication in the **Federal Register**.” Accordingly, through this **Federal Register** Notice, the Department gives “notice to the public” that on January 26, 2024, the Department issued an Order to Show Cause (Order 2024-1-17, “Show Cause Order”) tentatively dismissing without prejudice the application of Delta and Aeromexico to renew the Department’s approval and grant of antitrust immunity (“ATI”) for their Joint Cooperation Agreement. On January 29, 2024, the Joint Applicants petitioned the Department for additional time for objections and comments to the Show Cause Order. On February 7, 2024, the Department issued an Order Extending Comment Period (Order 2024-2-6, “Order Extending Comment Period”) by two weeks.

The Show Cause Order and the Order Extending Comment Period have both been posted in docket DOT-OST-2015-0070 at [www.regulations.gov](http://www.regulations.gov). The Show Cause Order directs all interested persons to show cause why we should not issue an order making final our tentative findings and conclusions discussed therein. Objections or comments to our tentative findings and conclusions shall now, pursuant to the Joint Applicant’s motion and a subsequent Order by the Department, be due no later than 28 calendar days from the service date of the Order (*i.e.*, February 23, 2024), and answers to objections shall be due no later than seven (7) business days thereafter (*i.e.*, March 5, 2024). If no objections are filed, all further procedural steps shall be deemed waived, and we may enter an order making final our tentative findings and conclusions.

Dated: February 8, 2024.

**Todd Homan,**

*Director, Office of Aviation Analysis, U.S. Department of Transportation.*

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**BILLING CODE 4910-9X-P**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

[Docket ID OCC-OCC-2024-0003 ]

#### Mutual Savings Association Advisory Committee

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice of Federal advisory committee meeting.

**SUMMARY:** The OCC announces a meeting of the Mutual Savings Association Advisory Committee (MSAAC).

**DATES:** A public meeting of the MSAAC will be held on Tuesday, March 5, 2024, beginning at 8:30 a.m. eastern standard time (EST). The meeting will be in person and virtual.

**ADDRESSES:** The OCC will host the March 5, 2024, meeting of the MSAAC at the OCC’s offices at 400 7th Street SW, Washington, DC 20219 and virtually.

#### FOR FURTHER INFORMATION CONTACT:

Michael R. Brickman, Deputy Comptroller for Specialty Supervision, (202) 649-5420, Office of the Comptroller of the Currency, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services. You also may access prior MSAAC meeting materials on the MSAAC page of the OCC’s website.<sup>1</sup>

**SUPPLEMENTARY INFORMATION:** Under the authority of the Federal Advisory Committee Act (the Act), 5 U.S.C. 1001 *et seq.*, and the regulations implementing the Act at 41 CFR part 102-3, the OCC is announcing that the MSAAC will convene a meeting on Tuesday, March 5, 2024. The meeting is open to the public and will begin at 8:30 a.m. EST. The purpose of the meeting is for the MSAAC to advise the OCC on regulatory or other changes the OCC may make to ensure the health and viability of mutual savings associations. The agenda includes a discussion of current regulatory and policy topics of interest to the industry, for example, updates on economic trends affecting mutual savings associations and the implementation of rules and policies that affect the operations and consumer compliance activities of mutual savings associations. The agenda also includes a

Roundtable discussion with MSAAC members and OCC staff.

Members of the public may submit written statements to the MSAAC. The OCC must receive written statements no later than 5:00 p.m. EST on Thursday, February 29, 2024. Members of the public may submit written statements to [MSAAC@occ.treas.gov](mailto:MSAAC@occ.treas.gov).

Members of the public who plan to attend the meeting should contact the OCC by 5 p.m. EST on Thursday, February 29, 2024, to inform the OCC of their desire to attend the meeting and whether they will attend in person or virtually, and to obtain information about participating in the meeting. Members of the public may contact the OCC via email at [MSAAC@OCC.treas.gov](mailto:MSAAC@OCC.treas.gov) or by telephone at (202) 649-5420. Attendees should provide their full name, email address, and organization, if any. For persons who are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to arrange telecommunications relay services for this meeting.

**Michael J. Hsu,**

*Acting Comptroller of the Currency.*

[FR Doc. 2024-03009 Filed 2-13-24; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Preparer Hardship Waiver Request and Preparer Explanation for Not Filing Electronically

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning preparer hardship waiver request and preparer explanation for not filing electronically.

**DATES:** Written comments should be received on or before April 15, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB control number 1545-2200 or Preparer Hardship Waiver

<sup>1</sup> <https://occ.gov/topics/supervision-and-examination/bank-management/mutual-savings-associations/mutual-savings-association-advisory-committee.html>.