

(g) Special flight permits may be issued in accordance with 14 CFR 21.197 and 21.199 to operate the helicopter to a location where the requirements of this AD can be accomplished provided that the Vne limits specified in this AD are not exceeded.

(h) This amendment becomes effective on February 21, 2001, to all persons except those persons to whom it was made immediately effective by Emergency AD 2001-01-52, issued January 10, 2001, which contained the requirements of this amendment.

**Note 3:** The subject of this AD is addressed in Transport Canada (Canada) AD No. CF-2001-01, dated January 8, 2001.

Issued in Fort Worth, Texas, on January 30, 2001.

**Eric Bries,**

*Acting Manager, Rotorcraft Directorate,  
Aircraft Certification Service.*

[FR Doc. 01-3103 Filed 2-5-01; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8913]

RIN 1545-AW71

#### Guidance Under Section 355(d); Recognition of Gain on Certain Distribution of Stock or Securities; Corrections

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

**ACTION:** Corrections to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the **Federal Register** on Wednesday, December 20, 2000 (65 FR 79719), providing guidance relating to section 355(d), and recognition of gain on certain distributions of stock and securities.

**DATES:** This correction is effective December 20, 2000.

**FOR FURTHER INFORMATION CONTACT:** Michael N. Kaibni (202) 622-7550 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections are under section 355 of the Internal Revenue Code.

##### Need for Correction

As published, final regulations (TD 8913) contains errors that may prove to be misleading and are in need of clarification.

## Correction of Publication

Accordingly, the publication of the final regulations (TD 8913), which were the subject of FR Doc. 00-32041, is corrected as follows:

1. On page 79721, column 2, in the preamble under the heading "*Transferred With Respect to an Active Trade or Business.*", line 11 from the bottom of the paragraph, the language § 1.355-6(d)(3)(iv)(4)(E), the final" is corrected to read "§ 1.355-6(d)(3)(iv)(E), the final".

2. On page 79722, column 1, in the preamble, under the heading "Options", the second paragraph, line 5, the language "rights, and national principal contracts." is corrected to read "rights, and notional principal contracts.".

#### § 1.355-6 [Corrected]

3. On page 79733, column 3, § 1.355-6(e)(3)(i), line 19, the language "only to exchanges that are not treated" is corrected to read "only to exchanges that are not".

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).*

[FR Doc. 01-2984 Filed 2-5-01; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 60

[FRL-6942-8]

RIN 2060-AG22

#### Amendments to Standards of Performance for New Stationary Sources; Monitoring Requirements; Delay of Effective Date

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final Rule; Delay of Effective Date.

**SUMMARY:** In accordance with the memorandum of January 20, 2001, from the Assistant to the President and Chief of Staff, entitled "Regulatory Review Plan," published in the **Federal Register** on January 24, 2001, this action temporarily delays for 60 days the effective date of the rule entitled Amendments to Standards of Performance for New Stationary Sources; Monitoring Requirements, published in the **Federal Register** on August 10, 2000, 65 FR 48914. That rule concerns revising monitoring requirements to Performance Specification 1 (PS-1) of appendix B to

part 60. The revisions clarify and update requirements for source owners and operators who must install and use continuous stack or duct opacity monitoring equipment. The revisions also update design and performance validation requirements for continuous opacity monitoring system (COMS) equipment in appendix B, PS-1.

**DATES:** The effective date of the final rule amendments to standards of performance for new stationary sources; monitoring requirements, published in the **Federal Register** on August 10, 2000, at 65 FR 48914, is delayed for 60 days, from February 6, 2001, to a new effective date of April 9, 2001.

**FOR FURTHER INFORMATION CONTACT:** Mr. David Mobley, Acting Director, Emissions, Monitoring, and Analysis Division, (919) 541-5536.

**SUPPLEMENTARY INFORMATION:** To the extent that 5 U.S.C. 553 applies to this action, it is exempt from notice and comment because it constitutes a rule of procedure under 5 U.S.C. 553(b)(A). Alternatively, the Agency's implementation of this action without opportunity for public comment, effective immediately upon publication today in the **Federal Register**, is based on the good cause exceptions in 5 U.S.C. 553(b)(B) and 553(d)(3), in that seeking public comment is impracticable, unnecessary and contrary to the public interest. The temporary 60-day delay in effective date is necessary to give Agency officials the opportunity for further review and consideration of new regulations, consistent with the Assistant to the President's memorandum of January 20, 2001. Given the imminence of the effective date, seeking prior public comment on this temporary delay would have been impractical, as well as contrary to the public interest in the orderly promulgation and implementation of regulations. The imminence of the effective date is also good cause for making this rule immediately effective upon publication.

Dated: February 2, 2001.

**Christine Todd Whitman,**  
*Administrator.*

[FR Doc. 01-3200 Filed 2-5-01; 8:45 am]

BILLING CODE 6560-50-P