

safety is achieved by depicting the area on aeronautical charts. Unless a written adverse or negative comment, or a written notice of intent to submit an adverse or negative comment is received within the comment period, the regulation will become effective on the date specified above. After the close of the comment period, the FAA will publish a document in the **Federal Register** indicating that no adverse or negative comments were received and confirming the date on which the final rule will become effective. If the FAA does receive, within the comment period, an adverse or negative comment, or written notice of intent to submit such a comment, a document withdrawing the direct final rule will be published in the **Federal Register**, and a notice of proposed rulemaking may be published with a new comment period.

Comments Invited

Although this action is in the form of a final rule and was not preceded by a notice of proposed rulemaking, comments are invited on this rule. Interested persons are invited to comment on this rule by submitting such written data, views, or arguments as they may desire. Communications should identify the Rules Docket number and be submitted in triplicate to the address specified under the caption **ADDRESSES**. All communications received on or before the closing date for comments will be considered, and this rule may be amended or withdrawn in light of the comments received. Factual information that supports the commenter's ideas and suggestions is extremely helpful in evaluating the effectiveness of this action and determining whether additional rulemaking action would be needed.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy-related aspects of the rule that might suggest a need to modify the rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report that summarizes each FAA-public contact concerned with the substance of this action will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this rule must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. 01-ACE-2." The postcard will be date stamped and returned to the commenter.

Agency Findings

The regulations adopted herein will not have substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, it is determined that this final rule does not have federalism implications under Executive Order 13132.

The FAA has determined that this regulation is noncontroversial and unlikely to result in adverse or negative comments. For the reasons discussed in the preamble, I certify that this regulation (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under Department of Transportation (DOT) Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, will not have a significant economic impact, positive or negative, 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

Accordingly, the Federal Aviation Administration amends 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 Federal Aviation Administration Order 7400.9H Airspace Designations and Reporting Points, dated September 1, 2000, and effective September 16, 2000, is amended as follows:

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

* * * * *

ACE KS E5 Phillipsburg, KS [Revised]

Phillipsburg Municipal Airport, KS
(Lat. 39°44'09"N., long. 99°19'02"W.)
Phillipsburg NDB
(Lat. 39°42'22"N., long. 99°17'17"W.)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Phillipsburg Municipal Airport and within 2.6 miles each side of the 143° bearing from the Phillipsburg NDB extending from the 6.5-mile radius to 7 miles southeast of the NDB.

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Issued in Kansas City, MO, on February 21, 2001.

Richard L. Day,

Acting Manager, Air Traffic Division, Central Region.

[FR Doc. 01-5136 Filed 3-1-01; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

23 CFR Part 658

Truck Size and Weight, Route Designations—Length, Width and Weight Limitations

CFR Correction

In Title 23 of the Code of Federal Regulations, revised as of April 1, 2000, in part 658, on page 257, § 658.5 is corrected by adding the definition of "National Network" to read as follows:

§ 658.5 Definitions.

* * * * *

National Network (NN). The composite of the individual network of highways from each State on which vehicles authorized by the provisions of the STAA are allowed to operate. The network in each State includes the Interstate System, exclusive of those portions excepted under § 658.11(f) or deleted under § 658.11(d), and those portions of the Federal-aid Primary System in existence on June 1, 1991, set out by the FHWA in appendix A to this part.

* * * * *

[FR Doc. C1-55503 Filed 3-1-01; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8921]

RIN 1545-AY23

Tax Treatment of Cafeteria Plans; Correction

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, January 10, 2001 (66 FR 1837), relating to section 125 cafeteria plans.

DATES: This correction is effective January 10, 2001.

FOR FURTHER INFORMATION CONTACT: Christine L. Keller (202) 622-6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 125 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 8921) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8921), which were the subject of FR Doc. 01-258, is corrected as follows:

1. On page 1838, column 1, in the preamble under the paragraph heading *1. Changes in the March 2000 Final Regulations*, line 3 of the first paragraph, the language “final regulations issued earlier this year” is corrected to read “final regulations issued in March 2000”.

2. On page 1838, column 3, under the paragraph heading *2. Changes From the March 2000 Proposed Regulations*, line 4, the language “earlier this year, but include various” is corrected to read “in March 2000, but include various”.

3. On page 1840, column 1, amendatory instruction Par. 2. is corrected by adding a new instruction “3a.” following item 3 to read as follows:

3a. Revising paragraph (c)(3)(ii).

§ 1.125-4 [Corrected]

4. On page 1840, column 2, § 1.125-4 is corrected by removing the 5 asterisks following paragraph (c)(1)(ii).

5. On page 1840, column 2, § 1.125-4 is corrected by removing the 5 asterisks following paragraph (c)(3)(i) and adding the text of revised paragraph (c)(3)(ii) in their place to read as follows:

§ 1.125-4 Permitted election changes.

* * * * *

(c) * * *
(3) * * *

(ii) *Application to other qualified benefits.* An election change satisfies the

requirements of this paragraph (c)(3) with respect to other qualified benefits if the election change is on account of and corresponds with a change in status that affects eligibility for coverage under an employer’s plan. An election change also satisfies the requirements of this paragraph (c)(3) if the election change is on account of and corresponds with a change in status that effects expenses described in section 129 (including employment-related expenses as defined in section 21(b)(2)) with respect to dependent care assistance, or expenses described in section 137 (including qualified adoption expenses as defined in section 137(d)) with respect to adoption assistance.

* * * * *

6. On page 1841, column 3, § 1.125-4(f)(5)(ii), line 4, the language “Service, or a tribal organization” is corrected to read “Service, or a tribal organization;”.

Cynthia E. Grigsby,

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

[FR Doc. 01-4923 Filed 3-1-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 53 and 301

[TD 8920]

RIN 1545-AY64

Excise Taxes on Excess Benefit Transactions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains corrections to temporary regulations that were published in the **Federal Register** on January 10, 2001 (66 FR 2144). This document relates to the excise taxes on excess benefit transactions under section 4958 of the Internal Revenue Code.

DATES: This correction is effective January 10, 2001.

FOR FURTHER INFORMATION CONTACT: Phyllis D. Haney (202) 622-4290 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

These temporary regulations that are the subject of this correction are under section 4958 of the Internal Revenue Code.

Need for Correction

As published, these temporary regulations (TD 8920) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the temporary regulations (TD 8920), which were the subject of FR Doc. 01-256, is corrected as follows:

§ 53.4958-4T [Corrected]

1. On page 2164, column 3, § 53.4958-4T, paragraph (a)(3)(vii), *Example 1*, line 12, the language “T (see § 53.4958-3T(a)). Under the initial” is corrected to read “T (see § 53.4958-3T(c)(3)). Under the initial”.

2. On page 2165, column 1, § 53.4958-4T, paragraph (a)(3)(vii), *Example 6*, line 19, the language “respect to B, Company X also becomes a” is corrected to read “respect to Hospital B, Company X also becomes a”.

3. On page 2165, column 1, § 53.4958-4T, paragraph (a)(3)(vii), *Example 6*, line 20, the language “disqualified person with respect to B (see” is corrected to read “disqualified person with respect to Hospital B (see”.

4. On page 2167, column 2, § 53.4958-4T, paragraph (c)(3)(i)(B), last line in the paragraph, the language “paragraph (b)(3)(i)(A) of this section.” is corrected to read “paragraph (c)(3)(i)(A) of this section.”.

§ 53.4958-6T [Corrected]

5. On page 2168, column 1, § 53.4958-6T, paragraph (a)(1), first line in the column, the language “the organization with the meaning of” is corrected to read “the organization within the meaning of”.

6. On page 2169, column 1, § 53.4958-6T, paragraph (c)(2)(iv), *Example 2*, line 1, the language “*Example 2*. The facts are the same as” is corrected to read “*Example 2*. The facts are the same as in”.

7. On page 2169, column 1, § 53.4958-6T, paragraph (c)(2)(iv), *Example 4*, line 1, the language “*Example 4*. The facts are the same as” is corrected to read “*Example 4*. The facts are the same as in”.

§ 301.7611-1 [Corrected]

8. On page 2171, column 3, § 301.7611-1, under the undesignated centerheading “Application to Section 4958”, A-19, line 1, the language “A-19: See § 53.4958-7(b) of this” is