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communications received on or before the closing date for comments will be considered, and this rule may be amended or withdrawn in light of the comments received.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.

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]

### **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.