

Counsel, 901 Locust, Room 506, Kansas City, Missouri, or at the Office of the Federal Register, 800 North Capitol Street, NW, suite 700, Washington, DC.

(i) *When does this amendment become effective?* This amendment becomes effective on February 2, 2001.

Note 2: The subject of this AD is addressed in French AD T2000-545(A), dated December 20, 2000.

Issued in Kansas City, Missouri, on December 29, 2000.

David R. Showers,

Acting Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 01-307 Filed 1-10-01; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Airspace Docket No. 00-ACE-28]

Amendment to Class E Airspace; Pittsburg, KS

AGENCY: Federal Aviation Administration, DOT.

ACTION: Direct final rule; confirmation of effective date.

SUMMARY: This document confirms the effective date of a direct final rule which revises Class E airspace at Pittsburg, KS.

EFFECTIVE DATE: 0901 UTC, March 22, 2001.

FOR FURTHER INFORMATION CONTACT:

Kathy Randolph, Air Traffic Division, Airspace Branch, ACE-520C, DOT Regional Headquarters Building, Federal Aviation Administration, 901 Locust, Kansas City, MO 64106; telephone: (816) 329-2525.

SUPPLEMENTARY INFORMATION: The FAA published this direct final rule with a request for comments in the **Federal Register** on October 24, 2000 (65 FR 63544). The FAA uses the direct final rulemaking procedure for a non-controversial rule where the FAA believes that there will be no adverse public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such an adverse comment, were received within the comment period, the regulation would become effective on March 22, 2001. No adverse comments were received, and thus this notice confirms that this direct final rule will become effective on that date.

Issued in Kansas City, MO on December 15, 2000.

Herman J. Lyons, Jr.,

Manager, Air Traffic Division, Central Region.

[FR Doc. 01-705 Filed 1-10-01; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF JUSTICE

Drug Enforcement Administration

21 CFR PART 1306

[DEA-190F]

RIN 1117-AA54

Facsimile Transmission of Prescriptions for Patients Enrolled in Hospice Programs

AGENCY: Drug Enforcement Administration (DEA), Justice.

ACTION: Final rule.

SUMMARY: DEA is finalizing, without change, the interim rule with request for comment published in the **Federal Register** on July 25, 2000 (65 FR 45712). The interim rule amended Title 21, Code of Federal Regulations (CFR) 1306.11(g) to clearly articulate that prescriptions for Schedule II narcotic substances for patients enrolled in hospice care certified by Medicare under Title XVIII or licensed by the state may be transmitted by facsimile. No comments to the interim rule were received. This final rule makes the clarification permanent.

EFFECTIVE DATE: February 12, 2001.

FOR FURTHER INFORMATION CONTACT:

Patricia M. Good, Chief, Liaison and Policy Section, Office of Diversion Control, Drug Enforcement Administration, Washington, DC 20537, telephone (202) 307-7297.

SUPPLEMENTARY INFORMATION:

What Does This Final Rule Accomplish?

On July 25, 2000 DEA published an interim rule with request for comment (65 FR 45712) amending 21 CFR 1306.11(g) to clearly articulate that prescriptions for Schedule II narcotic substances for patients enrolled in hospice care certified by Medicare under Title XVIII or licensed by the state, regardless of whether the patient resides in a hospice facility or other care setting, may be transmitted by facsimile. This final rule makes the clarification permanent.

Why Was Clarification of the Regulation Necessary?

Section 1306.11(g) of the regulations originally provided that a pharmacy

could dispense a Schedule II narcotic substance pursuant to a prescription transmitted to the pharmacy via facsimile for a patient residing in a hospice certified by Medicare under Title XVIII or licensed by the state. The use of the language "residing in a hospice certified by Medicare under Title XVIII or licensed by the state" was perceived by the regulated industry as requiring that the patient reside in a hospice facility to the exclusion of other care settings, such as home hospice care. DEA regulations were meant to cover all patients enrolled in hospice programs certified by Medicare under Title XVIII or licensed by the state, regardless of where the patient resides.

The interim rule amended Section 1306.11(g) to refer to "a patient enrolled in a hospice care program certified and/or paid for by Medicare under Title XVIII or a hospice program which is licensed by the state" to clarify that prescriptions for Schedule II narcotic substances for patients enrolled in recognized hospice programs, regardless of where the patients reside, may be transmitted via facsimile.

What Comments Were Received Regarding the Interim Rule?

No comments were submitted regarding this interim rulemaking. Accordingly, the interim rule amending 21 CFR part 1306, which was published in the **Federal Register** on July 25, 2000, at 65 FR 45712 is adopted as a final rule.

Regulatory Certifications

Regulatory Flexibility Act

The Deputy Assistant Administrator hereby certifies that this rulemaking has been drafted in a manner consistent with the principles of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). It will not have a significant economic impact on a substantial number of small business entities. This rulemaking clarifies the regulations regarding the facsimile transmission of prescriptions for Schedule II narcotic substances for patients enrolled in hospice programs.

Executive Order 12866

The Deputy Assistant Administrator further certifies that this rulemaking has been drafted in accordance with the principles in Executive Order 12866, Section 1(b). DEA has determined that this is not a significant rulemaking action. This rulemaking clarifies the regulations regarding the facsimile transmission of prescriptions for Schedule II narcotic substances for patients enrolled in hospice programs. Therefore, this action has not been

reviewed by the Office of Management and Budget.

Executive Order 12988

This regulation meets the applicable standards set forth in Sections 3(a) and 3(b)(2) of Executive Order 12988 Civil Justice Reform.

Executive Order 13132

This rulemaking does not preempt or modify any provision of state law; nor does it impose enforcement responsibilities on any state; nor does it diminish the power of any state to enforce its own laws. Accordingly, this rulemaking does not have federalism implications warranting the application of Executive Order 13132.

Unfunded Mandates Reform Act of 1995

This rule will not result in the expenditure by state, local, and tribal governments, in the aggregate, or by the private sector, of \$100,000,000 or more in any one year, and will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

Small Business Regulatory Enforcement Fairness Act of 1996

This rule is not a major rule as defined by section 804 of the Small Business Regulatory Enforcement Fairness Act of 1996. This rule will not result in an annual effect on the economy of \$100,000,000 or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

Plain Language Instructions

The Drug Enforcement Administration makes every effort to write clearly. If you have suggestions as to how to improve the clarity of this regulation, call or write Patricia M. Good, Chief, Liaison and Policy Section, Office of Diversion Control, Drug Enforcement Administration, Washington, DC 20537, telephone (202) 307-7297.

The interim rule amending 21 CFR part 1306, which was published in the **Federal Register** on July 25, 2000, at 65 FR 45712, is adopted as a final rule without change.

Dated: December 28, 2000.

John H. King,

Deputy Assistant Administrator, Office of Diversion Control.

[FR Doc. 01-545 Filed 1-10-01; 8:45 am]

BILLING CODE 4410-09-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8927]

RIN 1545-AW34

Conversion to the Euro

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final Income Tax Regulations relating to U.S. taxpayers operating, investing, or otherwise conducting business in the currencies of certain European countries that replace their national currencies with a single, multinational currency called the euro. These regulations provide rules relating to adjustments required for qualified business units operating in such currencies and rules relating to the tax effect of holding such currencies, or financial instruments or contracts denominated in such currencies.

DATES: *Effective Date:* These regulations are effective January 11, 2001.

Applicability Date: These regulations are applicable for tax years ending after July 29, 1998.

FOR FURTHER INFORMATION CONTACT: John W. Rogers III of the Office of Associate Chief Counsel (International), (202) 622-3870, regarding the change in functional currency rules and Thomas Preston of the Office of Assistant Chief Counsel (Financial Institutions and Products), (202) 622-3930, regarding section 1001 (not toll free calls).

SUPPLEMENTARY INFORMATION:

Background

On March 9, 1998, the IRS issued Announcement 98-18 (1998-9 IRB 44) requesting comments relating to the tax issues for U.S. taxpayers operating, investing, or otherwise conducting business in a currency that is converting to the euro. Numerous comments were received. After consideration of the comments, and in order to provide immediate guidance, the Treasury and the IRS published in the **Federal Register** temporary regulations (63 FR

40366) and a notice of proposed rulemaking by cross-reference to the temporary regulations (63 FR 40383) on July 29, 1998. No public hearing was held in conjunction with the notice of proposed rulemaking because no taxpayers requested to speak at the hearing.

In the notice of proposed rulemaking, the Treasury and The IRS requested comments with respect to certain additional issues. Two comments were received in connection with the request for comments and are discussed in greater detail below.

Explanation of Provisions and Discussion of Comments

The temporary regulations provide rules relating to U.S. taxpayers operating, investing, or otherwise conducting business in the currencies of countries that replace their national currencies (legacy currencies) with a single, multinational currency called the euro. Thus, a legacy currency would include former currencies of the eleven countries that adopted the euro in 1999 as well as the currency of a country after it adopts the euro at some later date. The temporary regulations generally provide guidance relating to the circumstances under which the euro conversion creates a realization event with respect to instruments and contracts denominated in a legacy currency, and the circumstances under which the euro conversion constitutes a change in functional currency for a qualified business unit (QBU or QBUs, as the case may be) whose functional currency is a legacy currency, and certain consequences thereof. The temporary regulations published in the **Federal Register** on July 29, 1998, are finalized substantially as proposed. See the preamble to the temporary regulations for an explanation of the provisions of those regulations.

As noted above, two comments were received in connection with the publication of the temporary regulations and the notice of proposed rulemaking. One comment addressed the effect of the euro conversion to a corporation that has significant numbers of legacy currency transactions but has a non-legacy currency as its functional currency. For example, a corporation may have a non-legacy currency as its functional currency because its economic environment reflected more significant activities denominated in such currency (e.g., the U.S. dollar or the Swiss franc) relative to any single legacy currency. However, given the aggregation of the individual legacy currencies into the euro, the currency of the corporation's economic environment