taken herein to revoke the Amchitka restricted area. For similar reasons, recent actions have also been completed to revoke the Amchitka control zone (38 FR 1730, Jan. 18, 1973).

Since this amendment restores airspace to the general public, notice and public procedures thereon are unnecessary and good cause exists for making this amendment effective on less than 30-day notice.

In consideration of the foregoing, part 73 of the Federal Aviation regulations is amended, effective May 3, 1973.

In § 73.22 (38 FR 630) the Amchitka Island, Alaska, restricted area, R-2207 is revoked.

(Sec. 307(a), Federal Aviation Act of 1958, 49 U.S.C. 1348(a); sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c).)

Issued in Washington, D.C., on April 24, 1973.

CHARLES H. NEWPOL,
Acting Chief, Airspace and Air Traffic Rules Division.

[FR Doc.73-8604 Filed 5-2-73;8:45 am]

CHAPTER II—CIVIL AERONAUTICS BOARD

SUBCHAPTER A—ECONOMIC REGULATIONS

[Reg. ER-797; Amdt. 4]

PART 241—UNIFORM SYSTEM OF ACCOUNTS AND REPORTS FOR CERTIFICATED AIR CARRIERS

Accounting for Pension Plans

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 24th day of April 1973.

In notice of proposed rulemaking EDR-228,[1] the Board proposed amendment of part 241 of the Economic Regulations (14 CFR part 241) to require the submission of a statement of accounting practices and procedures with respect to employee pension plans. Specifically, it was proposed to add a new section 2-19 to require each air carrier which has a pension plan (or plans) to file a standard statement showing, with respect to each pension plan covered by the statement, the following information: (1) A copy of the text (or, if there is no such text, a comprehensive outline) of each plan covering pensions other than those required by law; (2) the number and classes of employee groups covered; (3) for each pension fund which forms a part of said plan, a copy of the trust agreement, declaration of trust or other instrument pursuant to which said pension fund has been established, or, if there is no such agreement, declaration of trust or other instrument, a description of the arrangement, if any, which required the payment of any pensions under each plan; and (4) a description of accounting and funding policies for each plan.

Comments in response to the rulemaking notice were filed by the Air Line Pilots Association, Inc. (ALPA), Continental Air Lines, Inc. (Continental), Delta Air Lines, Inc. (Delta), and Trans World Airlines, Inc. (TWA), and of these comments, only that of Delta generally supports the rule proposed. Upon consideration of these comments, the Board has determined for the reasons set forth hereinafter and in EDR-228, to adopt the rule with the modifications described below. Except as modified, the tentative findings set forth in the explanatory statement to the proposed rule are incorporated by reference and made final.

The principal modifications to the proposed rule are: (1) The content of the standard statement, insofar as it requires disclosure of accounting practices with respect to pension plans, has been modified to exclude the requirement to report detailed information on funding policies and actuarial assumptions with respect to such plans except actuarial assumptions made for unfunded plans or plans for which no Department of Labor Form D-2 is filed; (2) instead, carriers will be permitted to file annually, a duplicate copy of Department of Labor Form D-2 Employee Welfare or Pension Benefit Plan Annual Report Form, together with attachments thereto which disclose such funding policies and actuarial assumptions of such plans.

The comments opposing the proposed rule generally argue that the requirement to file the proposed accounting statement will impose an undue burden on carriers, and is not required to achieve any regulatory objectives. They variously take the position that the proposed rule is intended to permit a comparison of actuarial assumptions used by carriers to compute pension benefit costs. This, it is said, would be misleading in terms of evaluating the amounts expended by carriers annually for pension benefits, since each set of actuarial assumptions is based on facts and circumstances (e.g., type of pension plan, number of employees covered, mortality rate) which inevitably vary from carrier to carrier. In addition, ALPA contends that, in the long run, the proposed statement could be used by the Board to encourage carrier managements to follow "less conservative" methods of funding their pension plans, which could ultimately lead to lower pension benefits.

We find no merit in these contentions. First, we reject the argument that the reporting obligation is unduly burdensome. Our experience is that carriers already have a text or comprehensive outline of their various pension plans, so they need only file copies of these documents with the Board. Nor are we persuaded by objections grounded on the alleged onerousness of disclosing accounting policies.[2] Moreover, since, as elsewhere discussed, we have determined not to require detailed information regarding the funding or actuarial assumptions for funded pension plans on the standard statement, if we receive instead a copy of such information reported on the Department of Labor Form D-2, we think it particularly clear that the burden which the within standard statement entails is quite de minimus.[3]

Aside from contending that the rule would impose an undue burden, the opposing comments make various contentions which simply reflect a basic misunderstanding of the regulatory objectives of the proposed rule. As explained in the rulemaking notice, the Board's difficulty in attempting to evaluate the carriers' charges and accruals for pension benefits arises from the fact that the costs of pension benefits may fluctuate from year to year for a particular carrier, depending on how well the actuarial assumptions underlying the estimates of anticipated cost are borne out in actual experience. Our requirement for reports of actuarial information is thus based, not on a desire to compare actuarial assumptions from carrier to carrier, but on a need to determine the accuracy of individual carrier accounting practices with respect to pension benefit cost estimates, in light of established and recognized accounting principles. Nor does our requirement for such information imply any intention on our part to regulate the substance of carrier pension plans or to use the standard statement as a lever to persuade carrier managements to reduce their annual expenditures for employee pensions.

ALPA, Continental, and TWA argue that compliance with the proposed reporting requirement would involve a considerable duplication of effort by carriers insofar as they already file, with the Department of Labor, detailed information concerning their pension funds, pursuant to the Welfare and Pension Plan Disclosure Act. Accordingly, they suggest that the Board should allow carriers to file with the Board, in lieu of the proposed statement, copies of the aforedescribed Labor Department Form D-2.

Upon further consideration of our tentative views as expressed in EDR-228, we have decided to withdraw the proposed statement to the extent that it requires carriers to disclose their funding policies and actuarial assumptions with respect to each funded pension plan covered by the statement. In lieu thereof, we will permit carriers to file with the Board annually (attention: Director, Bureau of Accounts and Statistics), a copy of said form D-2 with respect to each such plan, concurrent with the due date prescribed therefor by the Department of Labor.[4] Since form D-2 requires disclosure of detailed information concerning the actuarial assumptions employed in computing a carrier's annual pension benefit

[1] June 22, 1972, 37 FR 12804, docket 24568.

[2] It is at least noteworthy that disclosure of such policies has been advocated by the American Institute of Certified Public Accountants. Accounting Principles Board Opinion No. 8.

[3] For the same reason, we reject TWA's request to extend, from 30 to 90 days, the time for filing statements with respect to pension plans in force on the effective date of the within rules.

[4] As of this date, within 150 days after the end of each calendar year, or, if the reporting carrier's records are kept on a policy or fiscal year basis, within 150 days after the end of each such policy or fiscal year.

costs for funded plans, we are now persuaded that there is no real need to impose on carriers the additional burden of preparing a separate summary of this information for submission to the Board with respect to such plans. On the other hand, we will adhere to the proposed statement, insofar as it requires disclosure of accounting policies and other descriptive information with respect to reported pension plans, since for the most part such matters are not required by the Department of Labor to be furnished with the carriers' filed form D-2, neither for funded nor unfunded plans.

Delta urges elimination of the requirement to file a copy of the text, or a comprehensive outline, of each pension plan covering retired or former employees or their representatives, or their beneficiaries. It alleges that this requirement would impose on Delta the undue burden of filing documents which have been in effect during various periods, in the past 30 years, but are no longer operative. It has not been our purpose in this proceeding to require filings for plans which are no longer in effect and have no impact on current costs. On the other hand, we do not wish to exempt from this reporting requirement plans which, although not currently available to employees, nonetheless have a substantial impact on current costs inasmuch as payments of benefits thereunder continue to be made to former employees. We have therefore determined to require filing with respect to an expired plan only if payments thereunder were made to 100 or more former employees during the reported year.

The Board is not persuaded to accept TWA's suggestion that we should exclude "trust annuity" plans from coverage of the proposed statement. We recognize that, under such plans, the amount of employer contributions is fixed and does not depend upon actuarial assumptions. Nevertheless, the costs related to plans funded through fixed contributions are reflected in the carrier's pension account and have an impact on the overall amount expended by a carrier each year for pensions. Accordingly, to assure a complete accumulation of data from all carriers, we find it necessary to require information regarding these "trust annuity" plans.[5]

Under the proposed rule, pension fund statements were to be filed with the Board within 30 days after the effective date of the within rules, or within 30 days after the adoption of an employee pension plan which is not in effect on such date. In the event of a change in any one of the items covered in the carrier's statement, the proposed rule would have required a supplemental statement to be filed within 30 days after the effective date of such change.

We agree, as TWA contends, that the filing requirements of the within rules should be consistent with section 22(d) of part 241 which, in relevant part, provides that statements of accounting procedures required to be filed thereunder shall be submitted prior to the date on which the procedures are to become effective.[6] Accordingly, we have modified the proposed rule to conform to the requirements of section 22(d)—i.e., (1) except with respect to pension plans in force on the effective date of the within rules,[7] section 2-19 statements will be due prior to the date on which the accounting procedures for the plans are implemented; (2) supplemental statements will be due prior to the implementation of changes in any of the items covered in the filed initial statement.

Finally, Continental urges the Board to withhold from public disclosure copies of trust agreements filed by carriers with respect to each pension plan covered by the standard statement on the grounds that its various agreements with pension fund trustees are private contracts and should not be open to public view. We will deny this request because the information Continental seeks to protect is generally made available to the public by other governmental agencies to which carriers are required to furnish copies of trust agreements and other documents pertaining to their pension plans. Consequently, we are unable to make a general finding, within the meaning of section 1104 of the act, that disclosure of such information would be adverse to carrier interests and is not required in the interest of the public.

In consideration of the foregoing, the Civil Aeronautics Board hereby amends part 241 of the Economic Regulations (14 CFR part 241) effective June 1, 1973, as follows:

1. Amend the table of contents to the Uniform System of Accounts and Reports to insert a reference to a new section 2-19 so that the table, in pertinent part, reads as follows:

2. Amend Section 2, General Accounting Policies, by adding new section 2-19 to read as follows:

§ 2-19 Accounting for pension plans.

(a) In accordance with the provisions of section 22(d) or 32(d), as applicable, each air carrier which has an employee pension plan or plans shall file with the Director, Bureau of Accounts and Statistics, a standard statement showing with respect to each pension plan covered by the statement, the following information: (1) A copy of the text, or if there is no text, a comprehensive outline of each pension plan covering pensions, other than those required by law, to active, retired, or former employees or their representatives or beneficiaries, the cost of which is borne in whole or in part by the carrier, except that no filing will be required for a plan which does not currently apply to present employees and pursuant to which payment to less than 100 former employees and the beneficiaries or representatives of such former employees were made during the reported year; (2) the number (rounded to the nearest 50) and types of employees covered (i.e., pilots, stewardesses, mechanics, etc.); (3) for each fund which forms a part of said plan: A copy of the trust agreement, declaration of trust or other instrument pursuant to which said pension was established, or, if there is no such agreement, declaration of trust or other instrument, a description of the arrangement, if any, which requires the payment of any pensions or benefits under each plan; and (4) description of the accounting policies for each plan which, in the case of any unfunded plans, or plans for which no Department of Labor Form D-2 is filed, shall include actuarial assumptions made.

(b) In the event of a change in any of the items covered in the statement filed pursuant to paragraph (a) of this section, the carrier shall file with the Director, Bureau of Accounts and Statistics, prior to the date on which said change is implemented, a supplemental statement showing: (1) The item affected and a detailed explanation of the change; and (2) the estimated effect of the change on the carrier's pension benefit accounts.

(c) Each air carrier which is required to file the statement prescribed by paragraph (a) of this section shall also file annually with the Director, Bureau of Accounts and Statistics, in duplicate if applicable, a copy of its Department of Labor Form D-2, Employee Welfare or Pension Benefit Plan Annual Report Form, concurrent with the filing due dates prescribed by the Department of Labor.

3. Amend Section 7, Chart of Profit and Loss Accounts, by revising the title of account 57, the revised chart to read in pertinent part as follows:

[5] It should also be noted, in response to a question by TWA, that the within rule does require disclosure of pension plans which cover foreign nationals employed by carriers at overseas locations, since we have provided no exception with respect to such employees.

[6] This section also contains a provision to the effect that the Board may require modification of any previously effective procedure covered by statements of accounting and statistical procedures filed thereunder after 60 days' notice to the carrier. Because the carriers' filed accounting procedures with respect to pensions will be subject to this provision, TWA argues that, notwithstanding the informational objectives stated in the rulemaking notice, the Board will retain the power to control the substance of these procedures. There is no merit in this contention. The aforementioned provision is obviously not intended to permit substantive regulation of those areas of accounting policies and practices with respect to the items listed under section 22(d) which are exclusively within the purview of individual carrier judgment, but rather to enable the Board to require a carrier to change a filed procedure if it does not provide information sufficient for regulatory accounting purposes.

[7] Statements covering such plans are due within 30 days from said effective date.

PROFIT AND LOSS CLASSIFICATIONS

Section 7—Chart of Profit and Loss Accounts

Objective classification of profit and loss elements	Functions or financial activity to which applicable (00)		
	Group I carriers	Group II carriers	Group III carriers
* *	*	*	*
56 Insurance—Traffic liability	60	55, 64	55, 62
57 Employee benefits and pensions.	51, 53, 60	51, 53, 55, 64, 67, 68	51, 53, 55, 61, 62, 63, 65, 66, 68
58 Injuries, loss and damage.	51, 53, 60	51, 53, 55, 64, 67, 68	51, 53, 55, 61, 62, 63, 65, 66, 68
* *	*	*	*

4. Amend Section 13, Objective Classification—Operating Expenses, by revising the instructions thereunder for Account 57, Employee Benefits and Pensions to read as follows:

57 **Employee Benefits and Pensions.**

(a) Record here all costs for the benefit or protection of employees including all pension expenses whether for payments to or on behalf of retired employees or for accruals or annuity payments to provide for pensions; and all expenses for accident, sickness, hospital, and death benefits to employees or the cost of insurance or provisions for self-insurance to provide these benefits. Include, also, expenses incurred in medical, educational, or recreational activities for the benefit of employees. Do not include vacation and sick leave pay, or salaries of doctors, nurses, trainees, or instructors, which shall be recorded in the regular salary accounts.

(b) Each air carrier which records pension benefit expenses in the account required by paragraph (a) of this section, is required to file a standard statement of accounting procedures and, in addition, a copy of Department of Labor Form D-2, Employee Welfare or Pension Benefit Plan Annual Report Form as prescribed by section 2-19.

5. Amend paragraph (d) of Section 22, General Reporting Instructions, by adding new item (15) to read as follows:

Section 22—General Reporting Instructions

* * * * *

(d) Statements of accounting or statistical procedures. * * *

(15) Procedures of accounting for pension plans as prescribed by sections 2-19 and 13-57.

* * * * *

6. Amend paragraph (d) of Section 32, General Reporting Instructions, by adding a new item (14) to read as follows:

Section 23—Certification and Balance Sheets Elements

* * * * *

(d) Statements of accounting or statistical procedures * * *

(14) Procedures of accounting for pension plans as prescribed by sections 2-19 and 13-57.

* * * * *

7. Amend schedule A-1 of form 41 by adding new item 15, as shown in exhibit A attached hereto and made a part hereof.

8. The introduction of CAB Form AP-15 (A and B), as shown in exhibits B and C attached hereto.[6]

(Secs. 204(a), 407, Federal Aviation Act of 1958, as amended, 72 Stat. 743, 766; 49 U.S.C. 1324, 1377.)

By the Civil Aeronautics Board.

NOTE: The reporting requirements herein have been approved by the Office of Management and Budget in accordance with the Federal Reports Act of 1942.

[SEAL] EDWIN Z. HOLLAND, *Secretary*.

[FR Doc.73-8559 Filed 5-2-73;8:45 am]

[Regulation ER-798; Amdt. 7]

PART 287—EXEMPTION AND APPROVAL OF CERTAIN INTERLOCKING RELATIONSHIPS

Extension of Expiration Date

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 27th day of April 1973.

Section 287.3a (14 CFR part 287) of the economic regulations exempts direct air carriers with respect to interlocking relationships involving the directors of air carriers who are also directors, officers, or employees of commercial lending institutions which do not lease aircraft to the air carrier. This provision being merely permissive does not grant antitrust immunity, but merely allows such interlocks to exist without first obtaining the approval of the Board under part 251 of the Board's economic regulations, as otherwise required by section 409(a) of the Federal Aviation Act of 1958, as amended.

In adopting § 287.3a, the Board provided that the exemption shall expire after 3 years (i.e., on Mar. 30, 1969), since the exemption is experimental and involves some risk of potential conflict of interest. As experience under the exemption has not disclosed any basis for termination, the Board has already granted four 1-year extensions of the expiration date, to April 30, 1973, and now, for the same reason, has decided to again extend the expiration date of § 287.3a to April 30, 1975.

As this amendment extends the relief provided in the existing regulation, notice and public procedure hereon are unnecessary and the amendment may be made effective upon less than 30 days' notice.

Accordingly, the Civil Aeronautics Board hereby amends § 287.3a effective May 1, 1973, by extending the expiration date from April 30, 1973, to April 30, 1975. As amended, § 287.3a will read as follows:

§ 287.3a Exemption of air carriers with respect to interlocking relationships with commercial lending institutions.

In addition to the exemptions provided in §§287.2 and 287.3 and subject to the other provisions of this part, air carriers are hereby relieved from the provisions of section 409(a) of the act and part 251 of this chapter with respect to any interlocking relationship between any such air carrier and a commercial lending institution which does not lease aircraft to the air carrier: *Provided, however*, That such exemption shall expire on April 30, 1975, and shall extend only to the relationship involving a director of the air carrier who is not an officer or employee of the air carrier or a stockholder holding a controlling interest in the air carrier (or the representative or nominee of any such person) and who is not a member of the commercial lending institution: *Provided, further*, That in order to qualify for an exemption under this section air carriers shall file with the Bureau of Operating Rights annual reports on or before April 1 of each year showing for the previous calendar year (a) the names and addresses of all directors of the air carrier who were also directors, officers, or employees of commercial lending institutions; (b) the names and addresses of such commercial lending institutions; and (c) a description of all transactions between the air carrier (and/or its directors, who were also officers or directors of commercial lending institutions) and such commercial lending institutions.

(Secs. 101(3), 204(a), 409, 416; 72 Stat. 737, 743, 768 and 771; 49 U.S.C. 1301, 1324, 1379 and 1386.)

By the Civil Aeronautics Board.

[SEAL] EDWIN Z. HOLLAND, *Secretary*.

[FR Doc.73-8715 Filed 5-2-73;8:45 am]

Title 21—Food and Drugs

CHAPTER I—FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

PART 135b—NEW ANIMAL DRUGS FOR IMPLANTATION OR INJECTION

PART 135g—TOLERANCES FOR RESIDUES FOR NEW ANIMAL DRUGS IN FOOD

Diethylstilbestrol Implants; Revocation for Use Alone or in Combination With Testosterone

Based upon a notice of withdrawal of approval of new animal drug applications with respect to diethylstilbestrol implants (Docket No. FDC-D-494) published in the FEDERAL REGISTER of April 27, 1973 (38 FR 10485), the Commissioner of Food and Drugs concludes that the corresponding regulations should be revoked regarding the use of diethylstilbestrol implants alone or in combination with testosterone.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 512(i), 82 Stat. 347; 21 U.S.C. 360b(i)), and under authority delegated to the Commissioner (21 CFR 2.120), parts 135b and 135g are amended as follows:

§ 135b.3 [Revoked]

1. Section 135b.3 is revoked.

§ 135b.6 [Revoked]

2. Section 135b.6 is revoked.

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[6] Exhibits A, B, and C filed as part of the original document.

§ 135g.26 [Revoked]

3. Section 135g.26 is revoked.

§ 135g.53 [Revoked]

4. Section 135g.53 is revoked.

Effective date.—This order shall be effective May 3, 1973.

(Sec. 512(i), 82 Stat. 347; 21 U.S.C. 360b(i).)

Dated April 27, 1973.

WILLIAM F. RANDOLPH,
Acting Associate Commissioner for Compliance.

[FR Doc.73-8630 Filed 5-2-73;8:45 am]

Title 25—Indians

CHAPTER I—BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR

SUBCHAPTER B—LAW AND ORDER

PART 11—LAW AND ORDER ON INDIAN RESERVATIONS

Technical Amendments

The U.S. Civil Service Commission published in the FEDERAL REGISTER on August 19, 1972 (37 FR 16787), a rule changing the title of hearing examiner, as used in 5 CFR part 930, subpart B, to administrative law judge.

In order to conform the Department's rules and regulations to that change in title, the Secretary of the Interior, pursuant to authority vested in him under 5 U.S.C. section 301, promulgates technical amendments to the Department's rules and regulations throughout Part 11, Subchapter B, of Chapter 1, Title 25, Code of Federal Regulations, as follows: All references to the term examiner of inheritance are deemed deleted and replaced by the term administrative law judge.

As the amendments relate to matters of internal Department organization and practice, the prior notice and public procedure provisions of 5 U.S.C. section 553 are inapplicable.

The changes are effective as of August 19, 1972.

Dated April 27, 1973.

ROGERS C. B. MORTON,
Secretary of the Interior.

[FR Doc.73-8636 Filed 5-2-73;8:45 am]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER A—INCOME TAX

[T.D. 7273]

PART 13—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1969

Arbitrage Bonds

This document amends § 13.4 of the Temporary Income Tax Regulations under section 103(d) of the Internal Revenue Code of 1954, relating to arbitrage bonds and published in the FEDERAL REGISTER for November 13, 1970 (35 F.R. 17406). These changes are being published contemporaneously with proposed regulations relating to arbitrage bonds. However, the proposed regulations do not contain provisions relating to governmental programs.

This amendment changes § 13.4(b)(2) of the Temporary Income Tax Regulations relating to governmental programs. Section 13.4(b)(2) (i) through (iii) currently describes a governmental program as a program in which obligations are acquired as a result of loans to a substantial number of persons representing the general public: *Provided*, That substantially all the amounts received from acquired program obligations are reinvested in the governmental program.

The proposed Treasury decision expands governmental programs to include loans to exempt persons within the meaning of section 103(c)(3). This permits programs which make loans to exempt persons such as hospitals to recoup the program's administrative costs through increased interest rates. Governmental programs would also be expanded to include loans to provide housing and related facilities. This change is made to encompass the full spectrum of housing loans and such related facilities as playgrounds and community centers. Furthermore, a Government lending program will qualify only if 90 percent, by amount of cost outstanding, of the program loans are for housing and related facilities, to exempt persons, or to a substantial number of persons representing the general public.

The change in subdivision (ii) of § 13.4(b)(2) requires that 90 percent instead of "substantially all") of the proceeds which the governmental unit receives from its lending program be used for program costs and additional qualifying loans.

In order to change the rules regarding obligations issued as part of certain governmental programs, that portion of paragraph (b)(2) of § 13.4 of the Temporary Income Tax Regulations under the Tax Reform Act of 1969 preceding subdivision (iv) thereof is amended to read as follows:

§ 13.4 Arbitrage bonds; temporary rules.

* * * * *

(b) *Rule with respect to certain governmental programs.*—* * *

(2) *Governmental programs.*—A governmental program is described in this subparagraph if—

(i) The program involves the acquisition of acquired purpose obligations to carry out the purposes of such program (which obligations, for purposes of this paragraph, are referred to as "acquired program obligations");

(ii) At least 90 percent of all such acquired program obligations, by amount of cost outstanding, are evidences of loans to a substantial number of persons representing the general public, loans to exempt persons within the meaning of section 103(c)(3), or loans to provide housing and related facilities, or any combination of the foregoing;

(iii) At least 90 percent of all of the amounts received by the governmental unit with respect to acquired program obligations shall be used for one or more of the following purposes: To pay the principal or interest or otherwise to service the debt on governmental obligations relating to the governmental program; to reimburse the governmental unit, or to pay, for administrative costs of issuing such governmental obligations; to reimburse the governmental unit, or to pay, for administrative and other costs and anticipated future losses directly related to the program financed by such governmental obligations; to make additional loans for the same general purposes specified in such program; or to redeem and retire governmental obligations at the next earliest possible date of redemption; and

* * * * *

Because of the need for immediate guidance with respect to the provisions contained in this Treasury decision, it is found impracticable to issue it with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

(Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).)

[SEAL] JOHNNIE M. WALTERS,
Commissioner of Internal Revenue.

Approved April 27, 1973.

FREDERIC W. HICKMAN,
Assistant Secretary of the Treasury.

[FR Doc.73-8574 Filed 4-27-73;4:17 pm]

Title 30—Mineral Resources

CHAPTER I—BUREAU OF MINES, DEPARTMENT OF THE INTERIOR

CHAPTER V—INTERIM COMPLIANCE PANEL (COAL MINE HEALTH AND SAFETY)

Technical Amendments

The U.S. Civil Service Commission published in the FEDERAL REGISTER on August 19, 1972 (37 FR 16787), a rule changing the title of hearing examiner, as used in 5 CFR part 930, subpart B, to administrative law judge.

In order to conform the Department's rules and regulations to that change in title, the Secretary of the Interior, pursuant to authority vested in him under 5 U.S.C. section 301, promulgates technical amendments to the Department's rules and regulations throughout Chapters I and V of Title 30, Code of Federal Regulations, as follows: All references to the terms hearing examiner and examiner are deemed deleted and replaced by the term administrative law judge.

As the amendments relate to matters of internal Department organization and practice, the prior notice and public procedure provisions of 5 U.S.C. section 553 are inapplicable.

The changes are effective as of August 19, 1972.

Dated April 27, 1973.

ROGERS C. B. MORTON,
Secretary of the Interior.

[FR Doc.73-8636 Filed 5-2-73;8:45 am]