price support loan and, in addition, may not be "Sample Grade."

* * * * *

2. A new § 1421.755 is added to 7 CFR to read as follows:

§ 1421.755 Paperwork Reduction Act assigned numbers.

The Office of Management and Budget has approved the information collection requirements contained in these regulations in accordance with 44 U.S.C. Chapter 35 and OMB Number 0560–0087 has been assigned.

(Secs. 4 and 5, 62 Stat. 1070, as amended (15 U.S.C. 714 b and c); sec. 110, 91 Stat. 951, as amended (7 U.S.C. 1445e))

Signed at Washington, D.C., on October 18, 1983.

John R. Block,

Secretary.

[FR Doc. 83-30625 Filed 11-10-83; 8:45 am]

BILLING CODE 3410-05-M

FEDERAL RESERVE SYSTEM

12 CFR Part 220

[Docket No. R-0389]

Credit by Brokers and Dealers; Complete Revision and Simplification of Regulation T; Deferral of Effective Date

AGENCY: Board of Governors of the Federal Reserve System.

ACTION: Deferral of Effective Date.

SUMMARY: The Board is extending, until March 31, 1984, the effective date for compliance with the completely revised Regulation T (governing credit extended by brokers and dealers), which was adopted by the Board on May 16, 1983 (48 FR 23161). The deferred effective date is necessary in light of unforeseen operational problems being encountered by broker-dealers in conforming their computer systems to the requirements of the revised regulation.

DATE: Effective November 21, 1983, the effective date for the revised Regulation T (Part 220) is deferred until March 31, 1984.

FOR FURTHER INFORMATION CONTACT: Robert Lord, Attorney, Division of Banking Supervision and Regulation, (202) 452–2781.

SUPPLEMENTARY INFORMATION: On May 16, 1983 the Board adopted a completely revised Regulation T, governing credit extended by brokers and dealers (48 FR 23161, May 24, 1983). The new regulation was to become effective on November 21, 1983 or any earlier date after June 20, 1983, at the option of the creditor. However, several major broker-dealers have informed the Board that due to unforeseen difficulties in programing their computer systems, they will need more time than originally expected to conform their accounts to the requirements of the new regulation. In requesting the deferred effective date, broker-dealers have pointed to, among other things, the special temporary computer programs which must be developed in order to provide support for the upcoming AT&T divestiture. They have stated that an enormous amount of program and systems modifications are needed to adequately support the highly complex cash and margin transactions in the stock of AT&T and the seven new regional companies formed as a result of the divestiture, and for transactions in AT&T options. Because of these operational problems, the effective date of the newly-revised Regulation T is hereby deferred until March 31, 1984.

List of Subjects in 12 CFR Part 220

Banks, Banking, Brokers, Credit, Federal Reserve System, Margin, Margin requirements, Investments, Reporting requirements, Securities.

By order of the Board of Governors of the Federal Reserve System, November 7, 1983.

William W. Wiles,

Secretary of the Board.

[FR Doc. 83-30611 Filed 11-10-83; 8:45 am]

BILLING CODE 6210-01-M

FEDERAL TRADE COMMISSION

16 CFR Part 13

[Docket No. 8915]

The Southland Corporation; Prohibited Trade Practices, and Affirmative Corrective Actions

AGENCY: Federal Trade Commission.

ACTION: Modifying order.

SUMMARY: On October 25, 1983, the Federal Trade Commission deleted Paragraphs I–F through I–J and Paragraph II of the Order issued against The Southland Corporation on Jan. 24, 1974 (83 F.T.C. 1282). The Commission also ordered that the remaining Order provisions be vacated on Jan. 24, 1984.

DATES: Consent order issued Jan. 24, 1974. Modifying Order issued Oct. 25, 1983.

FOR FURTHER INFORMATION CONTACT: FTC/CC Selig S. Merber, Washington, D.C. 20580, Phone (202) 634–4642.

SUPPLEMENTARY INFORMATION: In the Matter of The Southland Corporation. Codification appearing at 39 FR 9825 will be deleted as of January 24, 1984.

List of Subjects in 16 CFR Part 13

Purchasing and selling arrangements, Trade practices.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45)

United States of America Before Federal Trade Commission

Commissioners: James C. Miller III, *Chairman*, Michael Pertschuk, Patricia P. Bailey, George W. Douglas

In the Matter of The Southland Corporation, a corporation; Docket No. 8915.

Order Reopening and Vacating in Part and Modifying in Part Order Issued January 24, 1974

On June 24, 1983, respondent The Southland Corporation ("Southland") filed a "Request to Reopen and Vacate In Part And Modify In Part A Consent Order" ("Request"), pursuant to Section 5(b) of the Federal Trade Commission Act, 15 U.S.C. § 45(b) and Section 2.51 of the Commission's Rules of Practice. The Request asks the Commission to reopen the consent order, issued on January 24, 1974 ("the Order"), and (1) vacate Paragraphs I–F through I–J and Paragraph II of the Order immediately; and (2) vacate the remaining provisions of the Order ten years from the date of their initial entry. Southland's Request was on the public record for thirty days and no comments were received.

After reviewing respondent's Request, the Commission has concluded that the public interest warrants reopening and modification of the Order in the manner requested by respondent. The action we take today is consistent with our recent determination in *Occidental Petroleum Corporation*, Docket No. C–2492, March 9, 1983, which also involved a perpetual reciprocity order.

Accordingly, it is ordered that Paragraphs I–F through I–J and Paragraph II of this Order be vacated at this time and the remaining provisions be vacated ten years from the date of their initial entry, that is on January 24, 1984.

By the Commission. Commissioner Bailey voted in the negative.

Issued October 25, 1983.

Emily H. Rock,

Secretary.

[FR Doc. 83-30561 Filed 11-10-83; 8:45 am]

BILLING CODE 6750-01-M

16 CFR Part 13

[Docket No. 9152]

The Gillette Co.; Prohibited Trade Practices, and Affirmative Corrective Actions

AGENCY: Federal Trade Commission.

ACTION: Consent order.

SUMMARY: In settlement of alleged violations of federal law prohibiting unfair acts and practices and unfair methods of competition, this consent order requires a leading manufacturer of razor blades, razors, toiletries and grooming aids, among other things, to make alternative advertising allowances available to customers that compete in the resale of Gillette products but do not regularly advertise in newspapers. The order also requires the company to notify all its customers, as specified, of its advertising and promotional programs, and of the availability of usable and economically feasible alternatives. Such alternatives shall consist of handbills and circulars in amounts not less than 1,000; off-shelf, end-of-aisle or dump displays; window or wall posters and other in-store promotional activities acceptable to the company. Further, the company must distribute a special written notice informing customers of the change in its promotional programs and provide sales personnel with a copy of the order.

DATES: Complaint issued Feb. 19, 1981. Consent Order issued Oct. 31, 1983.[1]

FOR FURTHER INFORMATION CONTACT: FTC/CS-1, Karen G. Bokat, Washington, D.C. 20580. (202) 724-1679.

SUPPLEMENTARY INFORMATION: On Tuesday, Aug. 23, 1983, there was published in the **Federal Register**, 48 FR 38247, a proposed consent agreement with analysis In the Matter of The Gillette Company, a corporation, for the purpose of soliciting public comment. Interested parties were given sixty (60) days in which to submit comments, suggestions or objections regarding the proposed form of order.

No comments having been received, the Commission has ordered the issuance of the complaint in the form contemplated by the agreement, made its jurisdictional findings and entered its order to cease and desist, as set forth in the proposed consent agreement, in disposition of this proceeding.

The prohibited trade practices and/or corrective actions, as codified under 16 CFR Part 13, are as follows: Subpart—Corrective Actions and/or Requirements: § 13.533 Corrective actions and/or requirements; 13.533-20 Disclosures. Subpart—Discriminating In Price under Sec. 2, Clayton Act—Payment for Services or Facilities for Processing or Sale under 2(d): § 13.824 Advertising expenses; § 13.825 Allowances for services or facilities. Subpart—Discriminating In Price under Sec. 5, Federal Trade Commission Act: § 13.894 Unequal discounts.

[1] Copies of the Complaint and the Decision and Order filed with the original document.

List of Subjects in 16 CFR Part 13

Advertising, Grooming aids, Trade practices.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; Sec. 2, 49 Stat. 1526; 15 U.S.C. 45, 13)

Emily H. Rock,

Secretary.

[FR Doc. 83-30560 Filed 11-10-83; 8:45 am]

BILLING CODE 6750-01-M

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 211

[Release No. SAB-54]

Staff Accounting Bulletin No. 54

AGENCY: Securities and Exchange Commission.

ACTION: Publication of Staff Accounting Bulletin.

SUMMARY: This staff accounting bulletin expresses the staff's views regarding the application of the "push down" basis of accounting in the separate financial statements of subsidiaries acquired in purchase transactions.

DATE: November 3, 1983.

FOR FURTHER INFORMATION CONTACT: Michael P. McLaughlin, Office of the Chief Accountant (202/272-2130); or Howard P. Hodges, Jr., Division of Corporation Finance (202/272-2553), Securities and Exchange Commission, Washington, D.C. 20549.

SUPPLEMENTARY INFORMATION: The statements in Staff Accounting Bulletins are not rules or interpretations of the Commission nor are they published as bearing the Commission's official approval. They represent interpretations and practices followed by the Division of Corporation Finance and the Office of the Chief Accountant in administering the disclosure requirements of the Federal securities laws.

Dated: November 3, 1983.

George A. Fitzsimmons,

Secretary.

PART 211—[AMENDED]

Accordingly, Part 211 of Title 17 of the Code of Federal Regulations is amended by adding Staff Accounting Bulletin No. 54 to the table found in Subpart B.

Staff Accounting Bulletin No. 54

The staff herein adds Section J to Topic 5 of the Staff Accounting Bulletin Series. This section discusses the staff's position on the appropriateness of applying the "push down" basis of accounting in the separate financial statements of subsidiaries acquired in purchase transactions.

Topic 5: Miscellaneous Accounting

* * * * *

J. Push Down Basis of Accounting Required in Certain Limited Circumstances

Facts: Company A (or Company A and related persons) acquired substantially all of the common stock of Company B in one or a series of purchase transactions.

Question 1: Must Company B's financial statements presented in either its own or Company A's subsequent filings with the Commission reflect the new basis of accounting arising from Company A's acquisition of Company B when Company B's separate corporate entity is retained?

Interpretive Response: Yes. The staff believes that purchase transactions that result in an entity becoming substantially wholly owned (as defined in Rule 1-02(z) of Regulation S-X) establish a new basis of accounting for the purchased assets and liabilities.

When the form of ownership is within the control of the parent the basis of accounting for purchased assets and liabilities should be the same regardless of whether the entity continues to exist or is merged into the parent's operations. Therefore, Company A's cost of acquiring Company B should be "pushed down," i.e., used to establish a new accounting basis in Company B's separate financial statements.[1]

[1] The Task Force on Consolidation Problems, Accounting Standards Division of the American Institute of Certified Public Accountants issued a paper entitled "Push Down" Accounting, October 30, 1979. This paper addresses the issues relating to "push down" accounting, cites authoritative literature and indicates that a substantial change in ownership justifies a new basis of accounting. The AICPA submitted the paper to the FASB with a recommendation that the Board consider the issue. The FASB has included push down accounting as an issue to be addressed in its major project on consolidation accounting.

Question 2: What is the staff's position if Company A acquired less than substantially all of the common stock of Company B or Company B had publicly held debt or preferred stock at the time Company B became wholly owned?

Interpretative Response: The staff recognizes that the existence of outstanding public debt, preferred stock or a significant minority interest in a subsidiary might impact the parent's ability to control the form of ownership. Although encouraging its use, the staff generally does not insist on the application of push down accounting in these circumstances.

[FR Doc. 83-30526 Filed 11-10-83; 8:45 am]

BILLING CODE 8010-01-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 12

Administrative Practices and Procedures; Correction

AGENCY: Food and Drug Administration.

ACTION: Final rule; correction.

SUMMARY: The Food and Drug Administration (FDA) is correcting an error that appeared in the final rule that revised the administrative practices and procedures regulations to incorporate editorial changes to improve clarity and readability. This document corrects a printer's error that first occurred in the proposed revision and inadvertently was repeated in the final revision.

DATE: Effective as of May 14, 1979.

FOR FURTHER INFORMATION CONTACT: Agnes B. Black, Federal Register Writer's Office (HFC-11), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-443-2994.

SUPPLEMENTARY INFORMATION: In FR Doc. 79-11402 appearing at page 22318 in the **Federal Register** of Friday, April 13, 1979, the following correction is made on page 22345 in the center column: In § 12.89 *Participation of nonparties*, paragraph (d) is corrected by changing the phrase "would be adequately protected" to read "would not be adequately protected."

Dated: November 7, 1983.

William F. Randolph,

Acting Associate Commissioner for Regulatory Affairs.

[FR Doc. 83-30508 Filed 11-10-83; 8:45 am]

BILLING CODE 4160-01-M

21 CFR Part 176

[Docket No. 83F-0043]

Indirect Food Additives: Paper and Paperboard Components

AGENCY: Food and Drug Administration.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the food additive regulations to provide for the safe use of pentanoic acid, 4,4-bis[(*gamma-omega*-perfluoro-C_{8-20}-alkyl)thio] derivatives, compounds with diethanolamine, as an oil and water repellent for paper and paperboard. This action responds to a petition filed by the Ciba-Geigy Corp.

DATES: Effective November 14, 1983; objections by December 14, 1983.

ADDRESS: Written objections to the Dockets Management Branch (HFA-305), Food and Drug Administration, Rm. 4-62, 5600 Fishers Lane, Rockville, MD 20857.

FOR FURTHER INFORMATION CONTACT: John L. Herrman, Bureau of Foods (HFF-334), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-472-5740.

SUPPLEMENTARY INFORMATION: In a notice published in the **Federal Register** of March 18, 1983 (48 FR 11513), FDA announced that a petition (FAP 3B3700) had been filed by Ciba-Geigy Corp., Ardsley, NY 10502, proposing that Part 176 (21 CFR Part 176) be amended to provide for the safe use of pentanoic acid, 4,4-bis[(*gamma-omega*-perfluoro-C_{8-20}-alkyl)thio] derivatives, compounds with diethanolamine, as an oil and water repellent for paper and paperboard.

FDA has evaluated data in the petition and other relevant material and concludes that the proposed use of the food additive is safe and that the regulations should be amended as set forth below.

In accordance with § 171.1(h) (21 CFR 171.1(h)), the petition and the documents that FDA considered and relied upon in reaching its decision to approve the petition are available for inspection at the Bureau of Foods (address above) by appointment with the information contact person listed above. As provided in 21 CFR 171.1(h)(2), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

The agency has carefully considered the potential environmental effects of this action and has concluded that the action will not have a significant impact on the human environment, and therefore an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects in 21 CFR Part 176

Food additives, Food packaging, Paper and paperboard.

Therefore, under the Federal Food, Drug, and Cosmetic Act (secs. 201(s), 409, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 348)) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 5.10) and redelegated to the Bureau of Foods (21 CFR 5.61), Part 176 is amended in § 176.170(a)(5) by alphabetically inserting a new item in the list of substances, to read as follows:

PART 176—INDIRECT FOOD ADDITIVES: PAPER AND PAPERBOARD COMPONENTS

§ 176.170 Components of paper and paperboard in contact with aqueous and fatty foods.

* * * * *

(a) * * *

(5) * * *

List of substances	Limitations
* * *	* * *
Pentanoic acid, 4,4-bis [(*gamma-omega*-perfluoro-C_{8-20}-alkyl)thio] derivatives, compounds with diethanolamine (CAS Reg. No. 71608-61-2).	For use only as an oil and water repellent and used at a level not to exceed 8 pounds per ton of the finished paper or paperboard when such paper or paperboard is used in contact with nonalcoholic foods under conditions of use E through H described in table 2 of paragraph (c) of this section.
* * *	* * *

* * * * *

Any person who will be adversely affected by the foregoing regulation may at any time on or before December 14, 1983 submit to the Dockets Management Branch (address above) written objections thereto and may make a written request for a public hearing on the stated objections. Each objection shall be separately numbered and each numbered objection shall specify with particularity the provision of the regulation to which objection is made. Each numbered objection on which a hearing is requested shall specifically so state; failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that

a hearing is held: failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents shall be submitted and shall be identified with the docket number found in brackets in the heading of this regulation. Received objections may be seen in the office above between 9 a.m. and 4 p.m., Monday through Friday.

Effective date. This regulation shall become effective November 14, 1983.

(Secs. 201(s), 409, 72 Stat. 1784–1788 as amended (21 U.S.C. 321(s), 348))

Dated: October 26, 1983.

Taylor M. Quinn,

Acting Director, Bureau of Foods.

[FR Doc. 83-30507 Filed 11-10-83; 8:45 am]

BILLING CODE 4160-01-M

NAVAJO AND HOPI INDIAN RELOCATION COMMISSION

25 CFR Part 700

Commissions Operations and Relocation Procedures; Hopi Reservation Evictees

AGENCY: Navajo and Hopi Indian Relocation Commission.

ACTION: Final rule.

SUMMARY: This notice adopts final rules to implement 25 U.S.C. 640d–14, Pub. L. 96–305, the Navajo and Hopi Indian Relocation Amendments Act of 1980, to provide for the relocation of members of the Navajo Tribe who were evicted from the Hopi Indian Reservation as a consequence of the decision in the case of United States vs. Kabinto (456 F. 2d 1087 (1972)). This action is necessary because the Commission's existing regulations do not address the unique situation of those families who were evicted from the Hopi Indian Reservation. The intended effect of this action is to establish regulations which will provide certainty in the determination of which families are eligible to receive benefits and the nature of benefits they are to receive and to allow the Commission to move forward to provide benefits to those families impacted by the law.

EFFECTIVE DATE: December 14, 1983.

ADDRESS: Comments may be sent to Navajo and Hopi Indian Relocation Commission, P.O. Box KK, Flagstaff, Arizona, 86002.

FOR FURTHER INFORMATION CONTACT: Paul M. Tessler, CFR Liaison Officer, Navajo and Hopi Indian Relocation Commission, P.O. Box KK, Flagstaff, AZ, 86002, Telephone (602) 779–2721.

SUPPLEMENTARY INFORMATION: The principal author of this final rulemaking is E. Susan Crystal, Attorney at Law, of the Navajo and Hopi Indian Relocation Commission.

The following is a section by section analysis of comments received.

Section 700.601 Definitions.

Comment regarding § 700.601(a) was received from the Navajo Tribe which objected to the use of the year 1972 as a cutoff date for establishing an applicant's status as head of household. The Navajo Tribe recommended that no date be used to define head of household but that eligibility be cut off on the date that benefits are provided. The Commission revised the definition to incorporate these comments. The final rule provides that an applicant must be a head of household as of the date of certification of eligibility for benefits. A cutoff date has been included which allows a one hundred twenty (120) day period for receipt of applications after the date of publication of this final rule.

Comment regarding § 700.601(d) was received from the Hopi Tribe indicating the need to define "equivalent assistance", and clarify the definition of Hopi reservation for purposes of this section. These comments were incorporated into the final rule.

Section 700.603 Eligibility.

Comments were received from the Navajo Tribe and the Hopi Tribe objecting to the use of "physical residence" as a requirement for determining eligibility. These comments were incorporated into the final rule which focuses on whether or not the applicant was evicted from the Hopi reservation as a consequence of the decision in U.S. v. Kabinto.

Section 700.605 Relocation Assistance.

Comments were received from the Hopi Tribe and the Navajo Tribe both pointing out that the proposed rule provided only for replacement housing and made no provision for other forms of relocation assistance. These comments were incorporated into the final rule.

Comment was received from the Hopi Tribe recommending that the amount of replacement housing benefits be correspondingly reduced by the amount of assistance already received from other federal agencies. This comment was not incorporated into the final rule.

Section 700.607 Dual Eligibility.

Comments were received from the Hopi Tribe and the Navajo Tribe recommending that evictees who move from the Hopi reservation to the Hopi partitioned lands receive preferential treatment under the general regulations. These comments were incorporated into the final rule.

Section 700.609 Appeals.

No comments were received regarding the proposed rule.

Section 700.611 Application deadline.

This section was added to provide a deadline for receipt of applications under this subpart. Applications must be received no later than one hundred twenty (120) days after publication of this final rule.

List of Subjects in 25 CFR Part 700

Administrative practice and procedure, Conflict of interests, Freedom of information, Grant program—Indians, Indian—claims, Privacy, Real property acquisition, Relocation assistance.

PART 700—[AMENDED]

Accordingly, the Commission is issuing, in final form, a new subpart to Part 700 of 25 CFR to read as follows:

Subpart P—Hopi Reservation Evictees

Sec.

700.601 Definitions.
700.603 Eligibility.
700.605 Relocation Assistance.
700.607 Dual Eligibility.
700.609 Appeals.
700.611 Application deadline.

Authority: Pub. L. 93–531, 88 Stat. 1712, as amended by Pub. L. 96–305, 94 Stat. 929 (25 U.S.C. 640d), unless otherwise noted.

Subpart P—Hopi Reservation Evictees

§ 700.601 Definitions.

(a) Hopi reservation evictees. Hopi reservation evictees are those members of the Navajo Tribe who were evicted from the Hopi Indian Reservation as a consequence of the decision in the case of *United States v. Kabinto* (456 F. 2d 1087) (1972).

(b) Head of household. (1) A household is group of two or more persons who live together at a specific location, who form a unit of permanent and domestic character.

(2) The head of household is the individual who speaks on behalf of the members of the household and who is determined by the Commission to represent the household.

(3) In order to be eligible for benefits under this section, an individual must be a head of household as of the date of certification for benefits.

(4) Those single individuals who actually maintain and support themselves as of the date of certification