

can be factually supported. See also Instruction 4 above.

PART 229—STANDARD INSTRUCTIONS FOR FILING FORMS UNDER SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934 AND ENERGY POLICY AND CONSERVATION ACT OF 1975—REGULATION S-K

23. The authority citation for Part 229 continues to read as follows:

Authority: Secs. 6, 7, 8, 10, 19(a), 48 Stat. 78, 79, 81, 85; secs. 12, 13, 14, 15(d), 23(a), 48 Stat. 892, 894, 901; secs. 205, 209, 48 Stat. 906, 908; sec. 203(a), 49 Stat. 704; secs. 1, 3, 8, 49 Stat. 1375, 1377, 1379; sec. 301, 54 Stat. 857; secs. 8, 202, 68 Stat. 665, 686; secs. 3, 4, 5, 6, 78 Stat. 565-568, 569, 570-574; sec. 1, 79 Stat. 1051; secs. 1, 2, 3, 82 Stat. 454, 455; secs. 1, 2, 3-5, 28(c) 84 Stat. 1435, 1497; sec. 105(b), 88 Stat. 1503; secs. 8, 9, 10, 11, 18, 89 Stat. 117, 118, 119, 155; 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 78f, 78m, 78n, 78(d), 78w(a).

24. By revising paragraph (b)(11) of § 229.601 to read as follows:

§ 229.601 Exhibits.

(b)
(11) *Statement re computation of per share earnings.* A statement setting forth in reasonable detail the computation of per share earnings, unless the computation can be clearly determined from the material contained in the registration statement or report. The information with respect to the computation of per share earnings on both primary and fully diluted basis, presented by exhibit or otherwise, must be furnished even though the amounts of per share earnings on the fully diluted bases are not required to be presented in the income statement under the provisions of Accounting Principles Board Opinion No. 15. That Opinion provides that any reduction of less than 3% need not be considered as dilution (see footnote to paragraph 14 of the Opinion) and that a computation on the fully diluted basis which results in improvement of earnings per share not be taken into account (see paragraph 40 of the Opinion).

PART 239—FORMS PRESCRIBED UNDER THE SECURITIES ACT OF 1933

25. The authority citation for Part 239 continues to read as follows:

Authority: The Securities Act of 1933, 15 U.S.C. 77a, et seq.

26. By revising item 21 in Form S-18 in § 239.28 to read as follows:

(Form S-18 does not appear in the Code of Federal Regulations.)

§ 239.28 Form S-18, optional form for the registration of securities to be sold to the public by the issuer for an aggregate cash price not to exceed \$7,500,000.

Item 21. Financial Statements

(c)
(3) Any unaudited interim financial statements furnished shall reflect all adjustments which are, in the opinion of management, necessary to a fair statement of the results for the interim periods presented. A statement to that effect shall be included. Such adjustments shall include, for example, appropriate estimated provisions for bonus and profit sharing arrangements normally determined or settled at year-end. If all such adjustments are of a normal recurring nature, a statement to that effect shall be made; otherwise, there shall be furnished information describing in appropriate detail the nature and amount of any adjustments other than normal recurring adjustments entering into the determination of the results shown.

By the Commission.

John Wheeler,

Secretary.

November 21, 1985.

[FR Doc. 85-28610 Filed 12-2-85; 8:45 am]

BILLING CODE 9010-01-M

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

18 CFR Part 260

[Docket No. RM85-13-000]

Revisions to FPC Form No. 8, "Underground Gas Storage Report," and FERC Form No. 16, "Report of Gas Supply and Requirements"; Order Suspending December 15, 1985; Filing of FPC Form No. 8

Issued: November 22, 1985

AGENCY: Federal Energy Regulatory Commission, DOE.

ACTION: Final Rule Suspension Order.

SUMMARY: The Commission is suspending the requirement that Form No. 8, "Underground Gas Storage Report," be filed December 20, 1985, by jurisdictional natural gas companies that operate underground gas storage fields. This action is taken because the Commission has issued a final rule which would eliminate the mid-month filings of Form No. 8.

DATES: The Commission is suspending until further notice the December 20, 1985 filing deadline for the Form No. 8 report for the first fifteen days of December 1985 filing date for the FPC

Form No. 8 report for November 1985. The December 5, 1985 is unchanged. This final rule is effective November 22, 1985.

FOR FURTHER INFORMATION CONTACT: Robert F. Riley, Federal Energy Regulatory Commission, Office of the General Counsel, 825 North Capitol Street, NE., Washington, DC 20426 (202) 357-8049.

SUPPLEMENTARY INFORMATION: Section 260.11 of the Commission's regulations provides that jurisdictional natural gas companies that operate underground natural gas storage fields must file FPC Form No. 8, "Underground Gas Storage Report," with the Commission by the fifth day of the months January through December and, in addition, by the twentieth day of the months December through March.

The Commission issued a final rule in the Federal Register of November 29, 1985, after reviewing Form No. 8 in the course of its ongoing program to reduce unnecessary reporting burdens. The Notice eliminates the 4 mid-month filings of FPC Form No. 8.

Accordingly, we find that good cause exists to suspend until further notice the upcoming December 20, 1985, filing date for FPC Form No. 8. The December 5, 1985, filing date for the FPC Form No. 8 report for November 1985 is unchanged.

The Commission Orders

The December 20, 1985 filing deadline for the Form No. 8 report for the first fifteen days of December 1985 is suspended until further notice.

Therefore § 260.11(b) is superseded in the phrase "the first and fifteenth day of each of the months of December through March" as it pertains to the month of December only.

By the Commission. Commissioners Trabandt and Naeve voted present.

Lois D. Cashell,

Acting Secretary.

[FR Doc. 85-28524 Filed 12-2-85; 8:45 am]

BILLING CODE 9717-01-M

18 CFR Part 284

[Docket No. RM85-1-000 (Parts A-D)]

Regulation of Natural Gas Pipelines After Partial Decontrol

Issued: October 30, 1985.

AGENCY: Federal Energy Regulatory Commission, DOE.

ACTION: Order granting in part and denying in part request for clarification.

SUMMARY: On October 9, 1985, the Commission issued Order No. 436, a

Final Rule amending its regulations in, among others, Part 284, 50 FR 42408 (Oct. 18, 1985). In amending its regulations in this Part, the Commission adopted a simplified transportation program, including blanket certificates under section 7 of the Natural Gas Act, and transportation programs under section 311 of the Natural Gas Policy Act of 1978. In response to a petition filed by Panhandle Eastern Pipe Line Company, the Commission issues this order clarifying Order No. 436.

EFFECTIVE DATE: The amendments to Part 284 were effective October 9, 1985.

FOR FURTHER INFORMATION CONTACT: Paul Biancardi, Federal Energy Regulatory Commission, 825 North Capitol Street, NE., Washington, DC 20426, (202) 357-5418.

SUPPLEMENTARY INFORMATION:

Order Granting in Part and Denying in Part Request for Clarification

Before Commissioners: Raymond J. O'Connor, Chairman; A. G. Sousa and Charles G. Stalon.

In the matter of Regulation of Natural Gas Pipelines After Partial Wellhead Decontrol, (Panhandle Eastern Pipe Line Company); Docket No. RM85-1-000 (Parts A-D)

On October 21, 1985 Panhandle Eastern Pipe Line Company (Panhandle) filed a request, in accordance with Rule 212 of the Commission's Rules of Practice and Procedure, for clarification of certain discrete portions of Order No. 436.¹ Panhandle requests clarification on four aspects of existing and transitional transportation arrangements:

1. Order No. 436 provides for the "grandfathering" of certain existing transportation arrangements (See proposed § 284.105). However, Order No. 436 does not discuss "grandfathering" of existing transportation certificates obtained in accordance with the existing provisions of Part 284 subpart G pertaining to transportation by interstate pipelines for other interstate pipelines. It is assumed that these transportation arrangements were intended by the Commission to continue beyond November 1, 1985. Please clarify the Commission's intent.

2. Similarly, revised § 284.105(a) addresses transportation service authorized prior to November 1, 1985 and specifies the term that is to be grandfathered. However, § 284.105(a)(i) implies that any underlying transportation agreement must have been executed by October 9 so that a "term . . . was in effect on the date of issuance. . . ." Please clarify whether agreements executed or amended

between October 9 and November 1 are grandfathered. Also, please clarify whether service (i.e. deliveries) must actually commence prior to November 1 in order to qualify for the grandfathered status.

3. Please clarify whether a grandfathered transportation arrangement can be amended (to change the term, points of receipt or redelivery, volume levels, or to change other conditions) after November 1, 1985 without terminating the grandfathered status.

4. Finally, if an interstate pipeline elects to obtain a blanket certificate in accordance with revised Section 284.221, is it the Commission's intent and is there any authority under the Regulations for commencing transportation service on behalf of others after November 1, 1985 but before the new blanket transportation certificate is issued and accepted?

Panhandle's first two questions were clarified in the Technical Corrections issued by the Commission on October 24, 1985 in the above-captioned docket.² As explained therein, an authorized transportation arrangement under Order No. 60 (interstate pipelines on behalf of other interstate pipelines) may continue subject to the "grandfathering" provisions of Subparts B and C of Part 284, as amended. Therefore, Panhandle's assumption that these transportation arrangements were intended by the Commission to be, and in fact are, eligible for the "grandfathering" provisions of § 284.105 is correct.

The Technical Corrections also clarify that agreements executed or amended between October 10 and November 1, 1985 are not eligible for the "grandfathering" provisions. Section 284.105(a) requires the actual commencement of transportation on or before October 9, 1985 in order to be eligible for "grandfathering."

With respect to Panhandle's third question, a "grandfathered" transportation arrangement may not be amended after October 9, 1985, because § 284.105 specifically limits that transaction to the operative terms and conditions of the transportation arrangements that existed on October 9, 1985. Any changes to those terms and conditions would be considered an initiation of a new NGA section 311 transportation transaction under § 284.102.

With respect to Panhandle's fourth question, if a pipeline elects to obtain a blanket certificate under section 284.221, transportation under the blanket

certificate cannot be performed, under NGA section 7, until the blanket certificate for it has been issued.³

By the Commission.

Kenneth F. Plumb,
Secretary.

[FR Doc. 85-28542 Filed 12-2-85; 8:45 am]

BILLING CODE 6717-01-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Parts 172, 173, 175, 181, and 184

[Docket No. 85N-0525]

Food Additives; Substances Generally Recognized as Safe; Editorial Amendments

AGENCY: Food and Drug Administration.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending its regulations on food additives and food substances that are generally recognized as safe to correct certain Chemical Abstracts Registry Numbers (CAS Reg. Nos.) and typographical errors.

DATES: Effective December 3, 1985; objections to revised 21 CFR Parts 172, 173, and 175 by January 2, 1986.

ADDRESS: Written objections to revised 21 CFR Parts 172, 173, and 175 to the Dockets Management Branch (HFA-305), Food and Drug Administration, Rm. 4-62, 5600 Fishers Lane, Rockville, MD 20857.

FOR FURTHER INFORMATION CONTACT: Alan Rulis, Center for Food Safety and Applied Nutrition (HFF-330), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-472-5676.

SUPPLEMENTARY INFORMATION: In the course of its work, FDA has discovered that incorrect CAS Reg. Nos. and certain other typographical errors have found their way into the agency's codified regulations on food additives and substances generally recognized as safe.

³ If the pipeline wishes to commence a transportation service prior to issuance of that new blanket certificate, it may use other self-implementing authority available to it under NGA section 311. If a pipeline elects to initiate NGA section 311 transportation on an interim basis pending the issuance of the blanket certificate, however, it will incur the responsibilities attached to that authority, such as, *inter alia*, the filing fee, initial report, and termination notice when the transaction is transferred to its blanket certificate authority. We note that under the express terms of § 284.10(a) the contract demand reduction and conversion options are only triggered by action beginning December 15, 1985.

¹ 50 FR 42408 (October 18, 1985).

² Final Rule, Technical Corrections (October 24, 1985), 50 FR 45907, Nov. 5, 1985.

To remedy this situation, FDA is correcting these incorrect numbers and typographical errors. These corrections are nonsubstantive.

The portions of this final rule that revise 21 CFR Parts 181 and 184 are being promulgated under the authority of sections 201(s), 402, 409, and 701(a) of the Federal Food, Drug, and Cosmetic Act (the act) (21 U.S.C. 321, 342, 348, and 371(a)). Publication of this document constitutes final action on these changes under the Administrative Procedure Act (5 U.S.C. 553). Notice and public procedure on these corrections are unnecessary because FDA is merely remedying typographical and other inadvertent, nonsubstantive errors.

The portions of this final rule that revise 21 CFR Parts 172, 173, and 175 are being promulgated under the authority of sections 201 and 409 of the act (21 U.S.C. 321 and 348), which require the agency to consider objections to final rulemaking. The act also requires that FDA propose any changes that it makes on its own initiative in those regulations. However, FDA is dispensing with such notice in this case because it is not making any substantive changes but is merely correcting typographical and other inadvertent errors.

Any person who will be adversely affected by the revisions to 21 CFR Parts 172, 173, and 175 may at any time on or before January 2, 1986 file with the Dockets Management Branch (address above) written objections thereto. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provisions of the regulation to which objection is made and the grounds for the objection. 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 document. Any objections received in response to the regulation may be seen in the Dockets Management Branch between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects

21 CFR Part 172

Food additives, Food preservatives, Spices and flavorings.

21 CFR Part 173

Food additives, Food processing aids.

21 CFR Part 175

Adhesives, Food additives, Food packaging.

21 CFR Part 181

Food additives, Prior-sanctioned food ingredients.

21 CFR Part 184

Direct food ingredients, Food ingredients, Generally recognized as safe food ingredients.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs, Parts 172, 173, 175, 181, and 184 are amended as follows:

PART 172—FOOD ADDITIVES PERMITTED FOR DIRECT ADDITION TO FOOD FOR HUMAN CONSUMPTION

1. The authority citation for 21 CFR Part 172 continues to read as follows:

Authority: Secs. 201(s), 409, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 348); 21 CFR 5.10 and 5.61.

§ 172.155 [Amended]

2. In § 172.155 *Natamycin* (*pimaricin*) in paragraph (a) by revising "[CAS Reg. No. 768-93-8]" to read "[CAS Reg. No. 7681-93-8]".

§ 172.834 [Amended]

3. In § 172.834 *Ethoxylated mono- and diglycerides* in the introductory text by removing "[Chemical Abstracts Registry No. 977051-30-1]".

§ 172.846 [Amended]

4. In § 172.846 *Sodium stearoyl lactylate* in the introductory text by revising "[CAS Reg. No. 977052-12-2]" to read "[CAS Reg. No. 25-383-997]".

PART 173—SECONDARY DIRECT FOOD ADDITIVES PERMITTED IN FOOD FOR HUMAN CONSUMPTION

5. The authority citation for 21 CFR Part 173 continues to read as follows:

Authority: Secs. 201(s), 409, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 348); 21 CFR 5.10 and 5.61.

§ 173.310 [Amended]

6. In § 173.310 *Boiler water additives* in the list of substances in paragraph (c) in the entry "Polymaleic acid" by revising "[CAS Reg. No. 70247-90-4]" to read "[CAS Reg. No. 30915-61-8]".

PART 175—INDIRECT FOOD ADDITIVES: ADHESIVES AND COMPONENTS OF COATINGS

7. The authority citation for 21 CFR Part 175 continues to read as follows:

Authority: Secs. 201(s), 409, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 348); 21 CFR 5.10 and 5.61.

§ 175.300 [Amended]

8. In § 175.300 *Resinous and polymeric coatings* in paragraph (b)(3) (xxiv) by revising "3-(2-Xenoxyl)-1,2-epoxypropane" to read "3-(2-Xenolyl)-1,2-epoxypropane".

PART 181—PRIOR-SANCTIONED FOOD INGREDIENTS

9. The authority citation for 21 CFR Part 181 is revised to read as follows:

Authority: Secs. 201(s), 402, 409, 701, 52 Stat. 1046-1047 as amended, 1055-1056 as amended, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 342, 348, 371); 21 CFR 5.10

§ 181.27 [Amended]

10. In § 181.27 *Plasticizers* by revising "3-(2-Xenolyl)-1,2-epoxypropane" to read "3-(2-Xenolyl)-1,2-epoxypropane".

PART 184—DIRECT FOOD SUBSTANCES AFFIRMED AS GENERALLY RECOGNIZED AS SAFE

11. The authority citation for 21 CFR Part 184 continues to read as follows:

Authority: Secs. 201(s), 401, 409, 701, 52 Stat. 1046-1047 as amended, 1055-1056 as amended, 72 Stat. 1784-1788 as amended (21 U.S.C. 321(s), 342, 348, 371); 21 CFR 5.10.

§ 184.1090 [Amended]

12. In § 184.1090 *Stearic acid* by revising "5-11-4" to read "57-11-4".

§ 184.1099 [Amended]

13. In § 184.1099 *Tartaric acid* in paragraph (a) by revising "82-69-4" to read "87-69-4".

§ 184.1553 [Amended]

14. In § 184.1553 *Peptones* in paragraph (a) by removing "[CAS Reg. No. 977027-88-5]".

§ 184.1685 [Amended]

15. In § 184.1685 *Rennet (animal-derived)* in paragraph (a) by revising "90001-98-3" to read "9001-98-3".

§ 184.1742 [Amended]

16. In § 184.1742 *Sodium carbonate* in paragraph (a) by revising "487-19-8" to read "497-19-8".

§ 184.1973 [Amended]

17. In § 184.1973 *Beeswax (yellow and white)* in paragraph (a) by revising

"(CAS Reg. No. MX 8012-89-3 and MX 8006-40-4)" to read "(CAS Reg. No. 8012-89-3)".

§ 184.4560 [Amended]

18. By redesignating § 184.4560 *Ox bile extract* as § 184.1560 and in paragraph (a) by removing "MX".

Dated: November 25, 1985.

Mervin H. Shumate,

Acting Associate Commissioner For Regulatory Affairs.

[FR Doc. 85-28635 Filed 12-2-85; 8:45 am]

BILLING CODE 4160-01-M

21 CFR Parts 510 and 520

Animal Drugs, Feeds, and Related Products; Dichlorophene and Toluene Capsules

AGENCY: Food and Drug Administration.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to remove those portions of the regulations that reflect approval of a new animal drug application (NADA) for dichlorophene and toluene capsules held by Vortech Pharmaceuticals, Ltd. (formerly North American Pharmacal). The drug is labeled for use as an anthelmintic in dogs and cats. In a notice published elsewhere in this issue of the Federal Register, FDA is withdrawing approval of the NADA.

EFFECTIVE DATE: December 13, 1986.

FOR FURTHER INFORMATION CONTACT:

John Augsberg, Center for Veterinary Medicine (HFV-216), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-443-4093.

SUPPLEMENTARY INFORMATION: In a notice published elsewhere in this issue of the Federal Register, FDA is withdrawing approval of NADA 110-736 for dichlorophene and toluene capsules. This document removes those portions of the regulations that reflect approval of the NADA. Additionally, because North American Pharmacal does not currently hold a codified approved new animal drug, it is being removed from the list of sponsors of approved applications.

The agency has determined under 21 CFR 25.24(d)(3) (April 26, 1985; 50 FR 16636) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an

environmental assessment nor an environmental impact statement is required.

List of Subjects

21 CFR Part 510

Administrative practice and procedure, Animal drugs, Labeling, Reporting requirements.

21 CFR Part 520

Animal drugs, Oral use.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, Parts 510 and 520 are amended as follows:

PART 510—NEW ANIMAL DRUGS

1. The authority citation for 21 CFR Part 510 continues to read as follows:

Authority: Secs. 512, 701(a), 52 Stat. 1055, 82 Stat. 343-351 (21 U.S.C. 360b, 371(a)); 21 CFR 5.10 and 5.83.

§ 510.600 [Amended]

2. Section 510.600 *Names, addresses, and drug labeler codes of sponsors of approved applications* is amended in paragraph (c)(1) by removing the entry for "North American Pharmacal" and in paragraph (c)(2) by removing the entry for "000298".

PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS NOT SUBJECT TO CERTIFICATION

3. The authority citation for 21 CFR Part 520 continues to read as follows:

Authority: Sec. 512(i), 82 Stat. 347 (21 U.S.C. 360(i)); 21 CFR 5.10 and 5.83.

§ 520.580 [Amended]

4. Section 520.580 *Dichlorophene and toluene capsules* is amended in paragraph (b)(1) by removing the entry "000298".

Dated: November 26, 1985.

Gerald B. Guest,

Acting Director, Center for Veterinary Medicine.

[FR Doc. 85-28631 Filed 12-2-85; 8:45 am]

BILLING CODE 4160-01-M

21 CFR Part 520

Oral Dosage Form New Animal Drugs not Subject to Certification; Sulfamethoxypyridazine Tablets

AGENCY: Food and Drug Administration.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations by removing the regulation that reflected approval of a new animal drug application (NADA) filed by Parke-Davis, providing for use of sulfamethoxypyridazine tablets in treating dogs and cats for sulfa-susceptible, gram-positive and gram-negative, bacterial infections. In a notice published elsewhere in this issue of the Federal Register, the agency is withdrawing approval of the subject NADA at the request of the sponsor.

EFFECTIVE DATE: December 13, 1985.

FOR FURTHER INFORMATION CONTACT:

John K. Augsberg, Center for Veterinary Medicine (HFV-216), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-443-4093.

SUPPLEMENTARY INFORMATION: In a notice published elsewhere in this issue of the Federal Register, the agency is withdrawing approval of Parke-Davis' NADA 12-821 which covers use of Midicel® Tablet.

(sulfamethoxypyridazine) in treating dogs and cats for sulfa-susceptible, gram-positive and gram-negative, bacterial infections. This document removes the regulation that reflected approval of the NADA.

List of Subjects in 21 CFR Part 520

Animal drugs.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, Part 520 is amended as follows:

PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS NOT SUBJECT TO CERTIFICATION

1. The authority citation for 21 CFR Part 520 continues to read as follows:

Authority: Sec. 512(i), 82 Stat. 347 (21 U.S.C. 360b(i)); 21 CFR 5.10 and 5.83.

§ 520.2300 [Removed]

2. Section 520.2300 *Sulfamethoxypyridazine tablets* is removed.

Dated: November 26, 1985.

Gerald B. Guest,

Acting Director, Center for Veterinary Medicine.

[FR Doc. 85-28633 Filed 12-2-85; 8:45 am]

BILLING CODE 4160-01-M