

List of Subjects in 16 CFR Part 395

Advertising, Energy conservation, Household appliances, Labeling, Reporting and recordkeeping requirements.

Accordingly, 16 CFR Part 305 is amended as follows:

PART 305—[AMENDED]

1. The authority citation for part 305 continues to read as follows:

Authority: Sec. 324 of the Energy Policy and Conservation Act (Pub. L. 94-163) (1975), as amended by the National Energy Conservation Policy Act (Pub. L. 95-619) (1978), the National Appliance Energy Conservation Act (Pub. L. 100-12) (1987), and the National Appliance Energy Conservation Amendments of 1988 (Pub. L. 100-357) (1988), 42 U.S.C. 6294; sec. 553 of the Administrative Procedure Act, 5 U.S.C. 553.

2. In appendix E, paragraph 1 is revised to read as follows:

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APPENDIX E—ROOM AIR CONDITIONERS.**1. RANGE INFORMATION:**

Manufacturers rated cooling capacity in BTU's/hr.	Ranges of energy efficiency ratings	
	Low	High
Less than 4,000	(*)	(*)
4,000 to 4,299	5.8	8.0
4,300 to 4,799	6.5	9.0
4,800 to 5,299	5.5	9.0
5,300 to 5,799	7.6	9.5
5,800 to 6,299	6.6	9.5
6,300 to 6,799	8.7	9.5
6,800 to 7,299	8.5	11.0
7,300 to 7,799	5.2	9.5
7,800 to 8,299	7.1	10.5
8,300 to 8,799	8.5	9.2
8,800 to 9,299	7.2	12.0
9,300 to 9,799	7.5	9.1
9,800 to 10,299	7.1	11.6
10,300 to 10,799	8.5	12.0
10,800 to 11,299	8.5	9.2
11,300 to 11,799	7.8	9.0
11,800 to 12,299	7.5	9.5
12,300 to 12,799	8.6	9.0
12,800 to 13,299	9.0	9.7
13,300 to 13,799	8.2	10.2
13,800 to 14,299	7.8	10.2
14,300 to 14,799	8.5	9.0
14,800 to 15,299	8.5	9.2
15,300 to 15,799	8.5	8.5
15,800 to 16,499	9.0	9.0
16,500 to 17,499	8.5	8.7
17,500 to 18,499	6.5	9.5
18,500 to 19,499	7.0	9.5
19,500 to 20,499	7.8	8.2
20,500 to 21,499	6.7	9.0
21,500 to 22,499	6.5	8.2
22,500 to 24,499	7.9	9.2
24,500 to 26,499	8.2	9.0
26,500 to 28,499	7.6	9.0
28,500 to 32,499	6.5	9.1
32,500 to 36,000	6.6	8.2

* No data submitted.

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3. Paragraph 2 of appendix C to part 305 is amended to read as follows:

2. Yearly Cost Information:
Estimates on the scales are based on a national average electric rate of 7.70¢ per kilowatt hour, a national average natural gas rate of 55.2¢ per therm, and 6.2 loads of dishes per week.

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By direction of the Commission.

Donald S. Clark,

Secretary.

[FR Doc. 22442 Filed 9-21-89; 8:45 am]

BILLING CODE 6750-01-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES**Food and Drug Administration****21 CFR Part 176**

[Docket No. 88F-0193]

Indirect Food Additives; Paper and Paperboard Components

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the food additive regulations to provide for the safe use of bis(methoxymethyl)tetrakis-[(octadecyloxy)methyl] melamine resins as a water repellant in the manufacture of paper and paperboard for food-contact use. This action is in response to a petition filed by Bercen, Inc.

DATES: Effective September 22, 1989.

Written objections and requests for a hearing by October 23, 1989.

ADDRESSES: 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: Marvin D. Mack, Center for Food Safety and Applied Nutrition (HFF-335), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-472-5690.

SUPPLEMENTARY INFORMATION: In a notice published in the Federal Register of June 22, 1988 (53 FR 23454), FDA announced that a food additive petition (FAP 6B3952) had been filed by Cranston Print Works Co., 1381 Cranston St., Cranston, RI 02920, on behalf of Bercen, Inc., proposing that § 176.170 *Components of paper and paperboard in contact with aqueous and fatty foods* (21 CFR 176.170) be amended to provide for the safe use of

bis(methoxymethyl)tetrakis-[(octadecyloxy)methyl] melamine resins as a water repellant in the manufacture of paper and paperboard for food-contact use.

FDA has evaluated the data in the petition and other relevant material. The agency concludes that these data and material establish the safety of the level of use of the additive in the manufacture of paper and paperboard for food-contact use, and that the regulations should be amended in the table of § 176.170(a)(5) as set forth below. The agency is also adding the CAS registry number for the subject additive to its listing in the table of § 176.170(a)(5).

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 Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in 21 CFR 171.1(h), 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. FDA has concluded that the action will not have a significant impact on the human environment, and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

Any person who will be adversely affected by this regulation may at any time on or before October 23, 1989, 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 in 21 CFR Part 176

Food additives, Food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director, Center for Food Safety and Applied Nutrition, 21 CFR part 176 is amended as follows:

PART 176—INDIRECT FOOD ADDITIVES: PAPER AND PAPERBOARD COMPONENTS

1. The authority citation for 21 CFR part 176 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.

2. Section 176.170 is amended in the table in paragraph (a)(5) by adding to the entry for "Bis(methoxymethyl) tetrakis[(octadecyloxy)methyl]melamine resins" under the "List of Substances" column, and by adding a new item "3." under the "Limitations" column to read as follows:

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

(a)	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*</
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Dated: September 11, 1989.

Fred R. Shank,
Acting Director, Center for Food Safety and Applied Nutrition.

[FR Doc. 89-22345 Filed 9-21-89; 8:45 am]
BILLING CODE 4160-01-M

21 CFR Part 177

[Docket No. 88F-0196]

Indirect Food Additives: Polymers

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the food additive regulations to provide for the safe use of trimethyl trimellitate as an optional monomer in the manufacture of certain polyester elastomers intended for repeated use in contact with food. This action is in response to a petition filed by E. I. du Pont de Nemours & Co.

DATES: Effective September 22, 1989. Written objections and requests for a hearing by October 23, 1989.

ADDRESSES: 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: Andrew D. Laumbach, Center for Food Safety and Applied Nutrition (HFF-334), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-472-5690.

SUPPLEMENTARY INFORMATION: In a notice published in the Federal Register of June 22, 1988 (53 FR 23455), FDA announced that a food additive petition (FAP 8B4089) had been filed by E. I. du Pont de Nemours & Co., 1007 Market St., Wilmington, DE 19898, proposing that § 177.2600 Rubber articles intended for repeated use (21 CFR 177.2600) be amended to provide for the safe use of trimethyl trimellitate as an optional monomer in the manufacture of a certain polyester elastomer derived from the reaction of dimethylterephthalate, 1,4-butanediol, and α -hydro- Ω -hydroxypoly(oxytetramethylene) intended for repeated use in contact with food.

FDA has evaluated data in the petition and other relevant material. The

agency concludes that the proposed food additive use is safe, and that § 177.2600(c)(4)(i) 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 Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in 21 CFR 171.1(h), 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. FDA has concluded that the action will not have a significant impact on the human environment, and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

Any person who will be adversely affected by this regulation may at any time on or before October 23, 1989 file with the Dockets Management Branch 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 in 21 CFR Part 177

Food additives, Food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under

authority delegated to the Commissioner of Food and Drugs and redelegated to the Director, Center for Food Safety and Applied Nutrition, 21 CFR part 177 is amended as follows:

PART 177—INDIRECT FOOD ADDITIVES: POLYMERS

1. The authority citation for 21 CFR part 177 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.

2. Section 177.2600 is amended in paragraph (c)(4)(i) by revising the entry for "Polyester elastomers" to read as follows:

§ 177.2600 Rubber articles intended for repeated use.

* * * * *

(c) * * *

(4) * * *

(i) * * *

Polyester elastomers derived from the reaction of dimethyl terephthalate, 1,4-butanediol, and α -hydro- Ω -hydroxypoly (oxytetramethylene). Additionally, trimethyl trimellitate may be used as a reactant. The polyester elastomers may be used only in contact with foods containing not more than 8 percent alcohol and limited to use in contact with food at temperatures not exceeding 150 °F.

* * * * *

Dated: September 11, 1989.

Fred R. Shank,

Acting Director, Center for Food Safety and Applied Nutrition.

[FR Doc. 89-22346 Filed 9-21-89; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 8266]

RIN: 1545-AN67

Treatment of Salvage and Reinsurance Under Section 832(b)

AGENCY: Internal Revenue Service, Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations relating to the treatment of salvage and reinsurance under section 832(b)(5) of the Internal Revenue Code of 1986. The regulations affect property and casualty insurance companies and provide them with guidance needed to comply with the relevant law. The text of the temporary regulations set forth in this document also serves as the text of the proposed regulations for the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the Federal Register.

EFFECTIVE DATES: Section 1.832-7T is effective for taxable years beginning before January 1, 1989. The amendments to § 1.832-4T are effective for taxable years beginning after December 31, 1988.

FOR FURTHER INFORMATION CONTACT:

William L. Blagg of the Office of the Assistant Chief Counsel (Financial Institutions and Products), Branch 4 (CC:FI&P:4), P.O. Box 7604, Ben Franklin Station, Washington, DC 20044, (202) 566-3294 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

This document amends the Income Tax Regulations (26 CFR part 1) to provide temporary rules relating to the treatment of salvage and reinsurance under section 832(b)(5) of the Internal Revenue Code of 1986.

Explanation of Provisions

The losses incurred deduction described in section 832(b)(5) includes both losses paid and unpaid losses. Section 832(b)(5) requires that the losses paid component of the deduction be reduced by any increase in salvage and reinsurance recoverable.

The regulations under section 832 were amended by the Internal Revenue Service on January 5, 1988, to require that salvage recoverable be taken into account in the computation of both losses paid and unpaid losses. Although section 832(b)(5) requires this treatment with respect to losses paid, the prior regulations allowed taxpayers to exclude any salvage not permitted to be taken into account for state insurance regulatory purposes. The regulations were amended to delete this exclusion and thereby produce a clearer reflection of income.

The regulations also were amended in 1988 to clarify that a reasonable estimate of the amount of unpaid losses that a taxpayer will be required to pay must take into account expected

recoveries on account of salvage and reinsurance attributable to such losses. In addition, the 1988 amendments provided guidance on accounting adjustments to be made by taxpayers not already in compliance with the amended regulations, and clarified that the term "salvage" includes subrogation claims.

These temporary regulations postpone the effective date of the 1988 amendments until taxable years beginning after December 31, 1988, and reinstate the prior regulations for taxable years beginning before January 1, 1989. For taxable years beginning before January 1, 1989, a taxpayer complying with the provisions of section 1.832-4T is deemed to have used a proper method of accounting for salvage.

Special Analyses

It has been determined that these rules are not major rules as defined in Executive Order 12291. Therefore, a Regulatory Impact Analysis is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, an initial Regulatory Flexibility Analysis is not required.

Drafting Information

The principal author of these proposed regulations is William L. Blagg of the Office of the Assistant Chief Counsel (Financial Institutions and Products), Internal Revenue Service. However, other personnel from the Internal Revenue Service and Treasury Department participated in their development.

List of Subjects in 26 CFR 1.801-1 through 1.846

Income taxes; Insurance companies.

Amendments to the Regulations

For the reasons set out in the preamble, title 26, chapter 1, subchapter A, part 1 of the Code of Federal Regulations is amended as set forth below:

Income Tax Regulations (26 CFR Part 1)

PART 1—[AMENDED]

Paragraph 1. The authority for part 1 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 2. Section 1.832-4T is amended by