

Reporting and recordkeeping requirements.

PART 305—[AMENDED]

Accordingly, 16 CFR part 305 is amended as follows:

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; section 553 of the Administrative Procedure Act, 5 U.S.C. 553.

2. Section 305.9(a) is revised to read as follows:

§ 305.9 Representative average unit energy costs.

(a) Table 1, below, contains the representative unit energy costs to be utilized for all requirements of this part.

TABLE 1.—REPRESENTATIVE AVERAGE UNIT COSTS OF ENERGY FOR FIVE RESIDENTIAL ENERGY SOURCES (1992)

Type of energy	In common terms	As required by DOE test procedure	Dollars per million Btu ¹
Electricity.....	8.25¢/kWh ²	\$0.0825/kWh.....	\$24.18
Natural Gas.....	58.00¢/therm ⁴ or \$5.98/MCF ^{5,6}	\$0.00000580/Btu.....	5.80
No. 2 heating oil.....	\$1.03/gallon ⁷	\$0.00000743/Btu.....	7.43
Propane.....	\$0.74/gallon ⁸	\$0.00000810/Btu.....	8.10
Kerosene.....	\$0.89/gallon ⁹	\$0.00000659/Btu.....	6.59

¹ Btu stands for British thermal unit.

² kWh stands for kilowatt hour.

³ 1 kWh=3,412 Btu.

⁴ 1 therm=100,000 Btu. Natural gas prices includes taxes.

⁵ MCF stands for 1,000 cubic feet.

⁶ For the purposes of this table, 1 cubic foot of natural gas has an energy equivalence of 1,031 Btu.

⁷ For the purposes of this table, 1 gallon of No. 2 heating oil has an energy equivalence of 138,690 Btu.

⁸ For the purposes of this table, 1 gallon of liquid propane has an energy equivalence of 91,333 Btu.

⁹ For the purposes of this table, 1 gallon of kerosene has an energy equivalence of 135,000 Btu.

Donald S. Clark,
Secretary.

[FR Doc. 92-3732 Filed 2-19-92; 8:45 am]

BILLING CODE 6750-01-M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR PART 558

New Animal Drugs for Use in Animal Feeds; Butynorate, Phenothiazine, Piperazine in Combination

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to remove the entry that reflects approval of two new animal drug applications (NADA's) held by Solvay Animal Health, Inc. The NADA's provide for use of Wormal Tablets and Wormal Granules (butynorate, phenothiazine, and piperazine in combination) as an anthelmintic in chicks and turkeys. In a notice published elsewhere in this issue of the Federal Register, FDA is withdrawing approval of the NADA's.

EFFECTIVE DATE: June 30, 1992.

FOR FURTHER INFORMATION CONTACT: Mohammad I. Sharar, Center for Veterinary Medicine (HFV-216), Food and Drug Administration, 7500 Standish Pl., Rockville, MD, 20855, 301-295-8749.

SUPPLEMENTARY INFORMATION: In a notice published elsewhere in this issue of the Federal Register, FDA is withdrawing approval of NADA's 10-335 and 10-447 held by Solvay Animal Health, Inc., 2000 Rockford Rd., Charles City, IA 50616-9989. NADA 10-335 provides for use of Wormal Tablets for individual bird treatment. NADA 10-447 provides for use of Wormal Granules Type A Medicated Article to make Type B and C medicated feeds. Both products contain butynorate, piperazine, phenothiazine, and piperazine in combination.

This final rule removes the entry in 21 CFR 558.4(d) which provides for medicated feed applications containing butynorate, piperazine, and phenothiazine.

List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.

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, 21 CFR Part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: Secs. 512, 701 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b, 371).

§ 558.4 [Amended]

2. Section 558.4 *Medicated feed applications* is amended in paragraph (d) in the Category II table for removing the entry for "Butynorate", and the indented entries for "Piperazine", and "Phenothiazine".

Dated: February 12, 1992.

Gerald B. Guest,

Director, Center for Veterinary Medicine.

[FR Doc. 92-3865 Filed 2-19-92; 8:45 am]

BILLING CODE 4160-01-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 8385]

RIN 1545-AP75

Allocations Attributable to Partnership Nonrecourse Liabilities; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to Treasury Decision 8385, which was published in the Federal Register for Friday, December 27, 1991 (56 FR 66978). The final regulations relate to the allocation among partners of certain losses or deductions and certain income or gain attributable to partnership nonrecourse liabilities.

EFFECTIVE DATE: December 28, 1991.

FOR FURTHER INFORMATION CONTACT:

Susan Pace Hamill, (202) 377-9470 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations that are the subject of these corrections adds new regulation § 1.704-2 to the Income Tax Regulations (26 CFR part 1) under section 704(b) of the Internal Revenue Code of 1986 and removes existing § 1.704-1(b)(4)(iv) and § 1.704-1T(b)(4)(iv).

Need for Correction

As published, T.D. 8385 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of final regulations (T.D. 8385), which was the subject of FR Doc. 91-30843, is corrected as follows:

§ 1.704-1 [Corrected]

1. On page 66983, column 1, in § 1.704-1, in instructional "Par. 8.", line 1, the language "Par. 8. Section 1.704(b)(5) is amended" is corrected to read "Par. 8. Section 1.704-1(b)(5) is amended".

§ 1.704-2 [Corrected]

2. On page 66984, column 1, in § 1.704-2(b)(4), line 6, the language "of § 1.1001-2, and a partner (or related)" is corrected to read "of § 1.1001-2, and a partner or related".

3. On page 66984, column 1, in § 1.704-2(c), line 24, the language "necessary, by a pro rata portion of other" is corrected to read "necessary, a pro rata portion of other".

4. On page 66984, column 3, in § 1.704-2(e)(3), second line from the bottom of that paragraph, the language "chargeback requirements of paragraph" is corrected to read "chargeback requirement of paragraph".

5. On page 66985, column 2, in § 1.704-2(f)(5), first line, the language "(5) Additional Exceptions. The" is corrected to read "(5) Additional exceptions. The".

6. On page 66985, column 3, in § 1.704-2(f)(7), Example 1, third line from the bottom of that paragraph, the language "evidenced by the partner's contributions and" is corrected to read "evidenced by the partners' contributions and".

7. On page 66986, column 1, in § 1.704-2(g)(1)(i), line 6, the language "predecessors in interest) up to that time" is corrected to read "predecessors in interest) up to that time."

8. On page 66987, column 2, in § 1.704-2(i)(4), third line from the bottom of that

paragraph, the language "paragraph (f)(5), of this section. See" is corrected to read "paragraph (f)(6), of this section. See".

9. On page 66987, column 3, in § 1.704-2(j)(1)(iii), line 4, the language "deductions exceed the partnership's" is corrected to read "deductions exceeds the partnership's".

10. On page 66988, column 3, in § 1.704-2(k)(5), first line of column 3, the language "(k)(5) of this section apply to determine" is corrected to read "(k)(4) of this section apply to determine".

11. On page 66989, column 1, in § 1.704-2(l)(2)(ii), line 35, the language "beginning on or after December 28, 1991," is corrected to read "beginning on or after December 29, 1988".

12. On page 66989, column 1, in § 1.704-2(l)(2)(ii), last line of that paragraph, the language "28, 1988." is corrected to read "29, 1988."

13. On page 66993, column 2, in § 1.704-2(m), paragraph (ii)(b) of Example 3, line 25, the language "paragraph (g) of this section, A and B's" is corrected to read "paragraph (g) of this section, A's and B's".

14. On page 66993, column 2, in § 1.704-2(m), paragraph (iii) of Example 3, line 6, the language "\$70,000, a depreciation deduction of \$210,000," is corrected to read "\$70,000 a tax depreciation deduction of \$210,000."

Cynthia E. Grigsby,

Alternate Federal Register Liaison Officer,
Assistant Chief Counsel (Corporate).

[FR Doc. 92-3764 Filed 2-19-92; 8:45 am]

BILLING CODE 4830-01-M

26 CFR Parts 1 and 301

[T.D. 8387]

RIN 1545-AM74

**Abatements, Credits, and Refunds—
Special Rules for Insolvent Financial
Institution That Is or Was Member of
Consolidated Group; Correction**

AGENCY: Internal Revenue Service,
Treasury.

ACTION: Correction to temporary and
final regulations.

SUMMARY: This document contains corrections to Treasury Decision 8387, which was published in the *Federal Register* for Tuesday, December 31, 1991 (56 FR 67487). The temporary regulations in part 301 provide for the payment of income tax refunds in certain situations to a statutory or court-appointed fiduciary of an insolvent financial institution that was a member of a consolidated group in the year to which the refund claim or application for

tentative carryback adjustment relates (instead of payment to the common parent of the consolidated group). The final regulations would provide guidance for determining when a statutory or court-appointed fiduciary can receive payment of a refund from the Internal Revenue Service.

EFFECTIVE DATE: January 30, 1992.

FOR FURTHER INFORMATION CONTACT:
Rose L. Williams, (202) 566-3231 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The temporary and final regulations that are the subject of these corrections add regulations to part 301 and amend regulations in part 1 of title 26 of the Code of Federal Regulations, respectively, under sections 1502, 6402(i), and 6411(c) of the Internal Revenue Code.

Need for Correction

As published, T.D. 8387 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of this regulation (T.D. 8387), which was the subject of FR Doc. 91-31015, is corrected as follows:

1. On page 67489, column 1, § 1.6411-4, is corrected to read:

§ 1.6411-4 Consolidated groups.

For further rules applicable to consolidated groups, see § 1.1502-78. For further rules applicable to consolidated groups that include insolvent financial institutions, see § 301.6402-7T of this chapter.

§ 301.6402-7T [Corrected]

2. On page 67490, column 2, in § 301.6402-7T(d)(2)(iii), line 6 from the top of the column, the language "Service as agent under of paragraph" is corrected to read "Service as agent under paragraph".

Cynthia E. Grigsby,

Alternate Federal Register Liaison Officer,
Assistant Chief Counsel (Corporate).

[FR Doc. 92-3765 Filed 2-19-92; 8:45 am]

BILLING CODE 4830-01-M

26 CFR Part 1

[T.D. 8384]

RIN 1545-AP82

**Certification of Enhanced Oil Recovery
Projects; Correction**

AGENCY: Internal Revenue Service,
Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains corrections to Treasury Decision 8384, which was published in the Federal Register for Monday, December 30, 1991 (56 FR 67176). The temporary regulations provide procedures whereby an operator or designated owner of an enhanced oil recovery project certifies to the Internal Revenue Service that a project satisfies the requirements of section 43(c) of the Internal Revenue Code.

EFFECTIVE DATE: December 30, 1991.

FOR FURTHER INFORMATION CONTACT: Brenda M. Stewart, (202) 566-4919 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections amend the Income Tax Regulations (26 CFR part 1) to provide procedures whereby an operator or designated owner of an enhanced oil recovery project certifies to the Internal Revenue Service that a project meets the definition of a qualified enhanced oil recovery project under section 43 of the Internal Revenue Code. The temporary regulations reflect the addition of section 43(c)(2)(B) to the Code by section 11511(A) of the Omnibus Budget Reconciliation Act of 1990, Public Law 101-508.

Need for Correction

As published, T.D. 8384 contains typographical errors that, if not corrected, might cause confusion to taxpayers and practitioners.

Correction of Publication

Accordingly, the publication of temporary regulations (T.D. 8384), which was the subject of FR Doc. 91-30873, is corrected as follows:

§ 1.43-3T Corrected.

1. On page 67177, column 3, §§ 1.43-3T(b)(3)(ii) and 1.43-3T(c)(3)(ii), line 2 of each paragraph, the language "project, including its geographical" is corrected to read "project including its geographic".

Cynthia E. Grigsby,
Alternate Federal Register Liaison Officer,
Assistant Chief Counsel (Corporate).

[FR Doc. 92-3762 Filed 2-19-92; 8:45 am]

BILLING CODE 4830-01-M

DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Parts 287a, 295c, 316, and 320

Privacy Programs

AGENCY: Office of the Secretary, DoD.

ACTION: Final rule.

SUMMARY: This makes administrative changes within Chapter I of title 32 of the Code of Federal Regulations for ease of use.

EFFECTIVE DATE: February 20, 1992.

FOR FURTHER INFORMATION CONTACT:

L.M. Bynum, Correspondence and Directives Directorate, Washington Headquarters Services, Pentagon, Washington, DC 20301-1155, telephone 703-697-4111.

SUPPLEMENTARY INFORMATION:

List of Subjects in 32 CFR Parts 287a, 295(c), 316, and 320

Privacy

Accordingly, under the authority of 10 U.S.C. 131, 32 CFR chapter I, is amended as follows:

1. 32 CFR part 287a is redesignated as part 316; 295c is redesignated as 320 and these newly redesignated parts are transferred into subchapter O.

PART 316—[REDESIGNATED FROM PART 287a AND AMENDED]

2. The authority citation for newly redesignated part 316 is revised to read as follows:

Authority: Pub. L. 93-579, 88 Stat 1986 (5 U.S.C. 552a)

§ 316.3 [Amended]

3. Newly redesignated § 316.3 is amended by revising "286a" to read "310"

§ 316.4 [Amended]

4. Newly redesignated § 316.4 is amended by revising "286a.6" to read "310.6"

§ 316.6 [Amended]

5. Newly redesignated § 316.3 is amended in paragraph (a) by revising "286a" to read "310"; paragraph (b) by revising "286a.5" to read "310.5"; paragraph (c)(1) by revising "286a.9" to read "310.9"; paragraph (c)(3)(xvi) by revising "286a" to read "310"; paragraph (d)(1) by revising "286a.8" to read "310.8"; paragraph (d)(2) by revising "286a.5" to read "310.5"; paragraph (e)(2) by revising "286a.9(b)" to read "310.9(b)"; paragraph (f)(2) by revising "286a.6" to read "310.6"

PART 320—[REDESIGNATED FROM PART 295c AND AMENDED]

6. The authority citation for newly redesignated part 320 is revised to read as follows:

Authority: Pub. L. 93-579, 88 Stat 1986 (5 U.S.C. 552a)

§ 320.3 [Amended]

7. Newly redesignated § 320.3 is amended in paragraph (a) by revising "§ 295c.2" to read "§ 320.2" and paragraph (c) by revising "§ 295c.3(e)" to read "§ 320.3(e)"

§ 320.4 [Amended]

8. Newly redesignated § 320.4 is amended in paragraphs (b)(1) and (b)(2) by revising "§ 295c.3(e)" to read "§ 320.3(e)" and paragraph (c)(1)(iii) by revising "§ 295c.9" to read "§ 320.9"

§ 320.6 [Amended]

9. Newly redesignated § 320.6(a) is amended by revising "§ 295c.7" to read "§ 320.7"

Dated: February 13, 1992.

L.M. Bynum,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 92-3821 Filed 2-19-92; 8:45 am]

BILLING CODE 3810-01-M

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MM Docket No. 89-379; RM-6618, RM-6657, RM-6793, RM-7159, RM-6670]

Radio Broadcasting Services; Atlantic, Audubon, Fairfield, Hudson, and Newton, IA

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: This document allots Channel 243C1 to Audubon, Iowa, and Channel 241A to Hudson, Iowa. See 54 FR 37133, published September 7, 1989. This document also denies proposals for a Channel 243C2 allotment at Atlantic, Iowa, and a proposal for a Channel 241C2 upgrade at Newton, Iowa. Finally, this document dismisses a proposal for a Channel 240C2 upgrade at Fairfield, Iowa. The reference coordinates for the Channel 243C1 allotment at Audubon, Iowa, are 41-30-04 and 94-42-09. The reference coordinates for the Channel 241A allotment at Hudson, Iowa, are 42-24-20 and 92-35-30. With this action, this proceeding is terminated.