

(4) *Identity*. Using the high-performance liquid chromatographic procedure described in paragraph (b)(1) of this section, the retention times for the peaks of the active ingredients must be within 2 percent of the retention times for the peaks of the corresponding reference standards.

Dated: November 13, 1995.

Murray M. Lumpkin,

Deputy Director, Center for Drug Evaluation and Research.

[FR Doc. 95-28893 Filed 11-24-95; 8:45 am]

BILLING CODE 4160-01-F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8600]

RIN 1545-AE86

Definition of an S Corporation; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations [TD 8600] which were published in the Federal Register for Friday, July 21, 1995 (60 FR 37578). The final regulations relate to the definition of an *S corporation*.

EFFECTIVE DATE: July 21, 1995.

FOR FURTHER INFORMATION CONTACT: Laura Howell, (202) 622-3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 1361 of the Internal Revenue Code.

Need for Correction

As published, TD 8600 contains a typographical error that is in need of correction.

Correction of Publication

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-17914, is corrected as follows:

§ 1.1361-1 [Corrected]

On page 37587, column 1, § 1.1361-1 (which was corrected at 60 FR 49976, Sept. 27, 1995), paragraph (k)(1), paragraph (ii) of *Example 1*, in the last sentence of the paragraph, the date "July

27, 1997" is corrected to read "July 28, 1997".

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95-28801 Filed 11-24-95; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 916

[SPATS No. KS-016-FOR]

Kansas Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Final rule; approval of amendment.

SUMMARY: OSM is approving a proposed amendment to the Kansas regulatory program (hereinafter referred to as the "Kansas program") under the Surface Mining Control and Reclamation Act of 1977. Kansas proposed revisions to its approved revegetation success guidelines pertaining to an additional measurement technique that could be used to determine woody stem density. The amendment is intended to improve operational efficiency.

EFFECTIVE DATE: November 27, 1995.

FOR FURTHER INFORMATION CONTACT:

Brent Wahlquist, Regional Director, Mid-Continent Regional Coordinating Center, Office of Surface Mining, Alton Federal Building, 501 Belle Street, Alton, Illinois, 62002, Telephone: (618) 463-6460.

SUPPLEMENTARY INFORMATION:

- I. Background on the Kansas Program
- II. Submission of the Proposed Amendment
- III. Director's Findings
- IV. Summary and Disposition of Comments
- V. Director's Decision
- VI. Procedural Determinations

I. Background on the Kansas Program

On January 21, 1981, the Secretary of the Interior conditionally approved the Kansas program. General background information on the Kansas program, including the Secretary's findings, the disposition of comments, and the conditions of approval can be found in the January 21, 1981, Federal Register (46 FR 5892). Subsequent actions concerning Kansas' program and program amendments can be found at 30 CFR 916.10, 916.12 and 916.15.

II. Submission of the Proposed Amendment

By letter dated August 9, 1995 (Administrative Record No. KS-600), Kansas submitted a proposed amendment to its program pursuant to SMCRA. Kansas submitted the proposed amendment at its own initiative to improve its program efficiency. Kansas proposes to modify its requirements for determining the productivity success of trees and shrubs by amending its approved revegetation success guidelines entitled "Revegetation Standards for Success and Statistically Valid Sampling Techniques for Measuring Revegetation Success" to include an alternative sampling method for determining woody stem density.

OSM announced receipt of the proposed amendment in the September 12, 1995, Federal Register (60 FR 47314), provided an opportunity for a public hearing or meeting on its substantive adequacy, and invited public comment on its adequacy (Administrative Record No. KS-603). The public comment period ended on October 12, 1995.

III. Director's Findings

Set forth below, pursuant to SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17, are the Director's findings concerning the proposed amendment.

Woody Stem Density

Kansas proposes to amend its revegetation success guidelines by adding an alternative method for measurement of woody stem density. This would apply to any land use where trees or shrubs would be required to be planted as part of the approved reclamation and revegetation plan. The approved guidelines currently only allow for a 100 percent count of trees and shrubs in the proposed release area. The proposed amendment would still require that 100 percent counts are necessary when the reclamation plan calls for less than 300 stems per acre and less than 10 acres. When the reclamation plan calls for more than 300 stems per acre or the release area is larger than 10 acres, the permittee has the option of either doing a 100 percent count or collecting a statistically valid sample utilizing randomly selected 1/50th acre circular plots.

The Kansas program regulations concerning statistically valid sampling methods for measuring revegetation success are found at Kansas Administrative Regulation (KAR) 47-9-1(c)(42) and adopt by reference 30 CFR 816.116, as in effect on July 1, 1990.

These regulations are essentially identical to the counterpart Federal regulations. Kansas is adding an alternative measurement technique for the determination of woody stem density for any land use where the approved reclamation plan would require the planting of trees or shrubs. The method must meet the State and Federal requirement that this measurement technique be a statistically valid sampling technique as required at 30 CFR 816/817.116(a). The Director finds that by requiring random sampling where sample adequacy is established and utilizing a 90 percent statistical confidence interval (i.e., one-sided test with a 0.10 alpha error), the proposed method is no less effective than the Federal regulations at 30 CFR 816/817.116(a).

IV. Summary and Disposition of Comments

Public Comments

The Director solicited public comments and provided an opportunity for a public hearing on the proposed amendment. No public comments were received and because no one requested an opportunity to speak at a public hearing, no hearing was held.

Federal Agency Comments

Pursuant to 732.17(h)(11)(i), OSM solicited comments on the proposed amendment from various Federal agencies with an actual or potential interest in the Kansas program.

The U.S. Department of the Interior, Fish and Wildlife Service, responded on September 12, 1995, and provided its concurrence that the implementation of the proposed revision should adequately ensure successful revegetation of reclaimed areas and had no objection to the proposal (Administrative Record No. 602). The U.S. Department of Agriculture, Natural Resources Conservation Service, responded on September 25, 1995, but did not offer any substantive comments (Administrative Record No. KS-604).

Environmental Protection Agency (EPA)

Pursuant to 30 CFR 732.17(h)(11)(ii), OSM is required to solicit the written concurrence of EPA with respect to those provisions of the proposed program amendment that relate to air or water quality standards promulgated under the authority of the Clean Water Act (33 U.S.C. 1251 *et seq.*) or the Clean Air Act (42 U.S.C. 7401 *et seq.*). None of the revisions that Kansas proposed to make in its amendment pertain to air or water quality standards. Therefore, OSM did not request EPA's concurrence.

Pursuant to § 732.17(h)(11)(i), OSM solicited comments on the proposed amendment from EPA (Administrative Record No. KS-605). EPA did not respond to the request.

State Historic Preservation Officer (SHPO) and the Advisory Council on Historic Preservation (ACHP)

Pursuant to 30 CFR 732.17(h)(4), OSM is required to solicit comments on proposed amendments which may have an effect on historic properties from the SHPO and ACHP. Since the proposed amendment would not have any effect on historic properties, OSM did not solicit comment from the SHPO or ACHP.

V. Director's Decision

Based on the above finding, the Director approves Kansas' proposed amendment as submitted on August 9, 1995, concerning the Kansas alternative method for measurement of woody stem density.

The Director approves the revision as proposed by Kansas with the provision that it is fully promulgated in identical form to the rules submitted to and reviewed by OSM and the public.

The Federal regulations at 30 CFR part 916, codifying decisions concerning the Kansas program, are being amended to implement this decision. This final rule is being made effective immediately to expedite the State program amendment process and to encourage States to bring their programs into conformity with the Federal standards without undue delay. Consistency of State and Federal standards is required by SMCRA.

VI. Procedural Determinations

Executive Order 12866

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866 (Regulatory Planning and Review).

Executive Order 12778

The Department of the Interior has conducted the reviews required by section 2 of Executive Order 12778 (Civil Justice Reform) and has determined that, to the extent allowed by law, this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments since each such program is drafted and promulgated by a specific State, not by OSM. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and the Federal regulations at 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on

proposed State regulatory programs and program amendments submitted by the States must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR parts 730, 731, and 732 have been met.

National Environmental Policy Act

No environmental impact statement is required for this rule since section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that agency decisions on proposed State regulatory program provisions do not constitute major Federal actions within the meaning of section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)).

Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 *et seq.*).

Regulatory Flexibility Act

The Department of the Interior has determined that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The State submittal that is the subject of this rule is based upon counterpart Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. Accordingly, this rule will ensure that existing requirements previously promulgated by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the counterpart Federal regulations.

VII. List of Subjects in 30 CFR 916

Intergovernmental relations, Surface mining, Underground mining.

Dated: November 13, 1995.

Brent Wahlquist,

Regional Director, Mid-Continent Regional Coordinating Center.

For the reasons set out in the preamble, title 30, chapter VII, subchapter T of the Code of Federal Regulations is amended as set forth below:

PART 916—KANSAS

1. The authority citation for part 916 continues to read as follows:

Authority: 30 U.S.C. 1201 *et seq.*

2. Section 916.15 is amended by adding paragraph (p) to read as follows:

§ 916.15 Approval of regulatory program amendments.

* * * * *

(p) The revision to the Kansas Revegetation Standards for Success and Statistically Valid Sampling Techniques for Measuring Revegetation Success, concerning the alternative for measuring woody stem density as submitted to OSM on August 9, 1995, is approved effective November 27, 1995.

[FR Doc. 95-28865 Filed 11-24-95; 8:45 am]
BILLING CODE 4310-05-M

DEPARTMENT OF DEFENSE

Department of the Navy

32 CFR Part 706

Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972; Amendment

AGENCY: Department of the Navy, DOD.
ACTION: Final rule.

SUMMARY: The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate

General (Admiralty) of the Navy has determined that USS COLE (DDG 67) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special function as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

EFFECTIVE DATE: October 26, 1995.

FOR FURTHER INFORMATION CONTACT: Captain R.R. Pixa, JAGC, U.S. Navy, Admiralty Counsel, Office of the Judge Advocate General, Navy Department, 200 Stovall Street, Alexandria, VA 22332-2400, Telephone number: (703) 325-9744.

SUPPLEMENTARY INFORMATION: Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy amends 32 CFR part 706. This amendment provides notice that the Deputy Assistant Judge Advocate General (Admiralty) of the Navy, under authority delegated by the Secretary of the Navy, has certified that USS COLE (DDG 67) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS without interfering with its special function as a naval ship: Annex I, paragraph 2(f)(i) pertaining to placement of the masthead light or lights above and clear of all other lights and obstructions; Annex I, paragraph 3(a) pertaining to the location of the forward masthead light in the forward quarter of the vessel, and the horizontal distance between the forward and after masthead lights; and, Annex I,

paragraph 3(c) pertaining to placement of task lights not less than two meters from the fore and aft centerline of the ship in the athwartship direction. The Deputy Assistant Judge Advocate General (Admiralty) has also certified that the lights involved are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR Parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the placement of lights on this vessel in a manner differently from that prescribed herein will adversely affect the vessel's ability to perform its military functions.

List of Subjects in 32 CFR Part 706

Marine Safety, Navigation (Water), and Vessels.

PART 706—[AMENDED]

Accordingly, 32 CFR Part 706 is amended as follows:

1. The authority citation for 32 CFR Part 706 continues to read:

Authority: 33 U.S.C. 1605.

2. Table Four of § 706.2 is amended by:

a. Adding the following entry to Paragraph 15:

§ 706.2 Certifications of the Secretary of the Navy under Executive Order 11964 and 33 U.S.C. 1605.

* * * * *

Vessel	Number	Horizontal distance from the fore and aft centerline of the vessel in the athwartship direction
USS COLE	DDG 67	1.90 meters.

b. Adding the following entry to Paragraph 16:

Vessel	Number	Obstruction angle relative ship's headings
USS COLE	DDG 67	101.83 thru 112.50°.

3. Table Five of § 706.2 is amended by adding the following entry:

TABLE FIVE

Vessel	No.	Masthead lights not over all other lights and obstructions. Annex I, sec. 2(f)	Forward masthead light not in forward quarter of ship. Annex I, sec. 3(a)	After masthead light less than 1/2 ship's length aft of forward masthead light. Annex I, sec. 3(a)	Percentage horizontal separation attained
USS COLE	DDG 67	X	X	X	20.4