The undersigned hereby authorizes the Director, or Acting Director, Fruit and Vegetable Division, Agricultural Marketing Service, United States Department of Agriculture, to correct any typographical errors which may have been made in this marketing agreement.

In Witness Whereof, the contracting parties, acting under the provisions of the act, for the purpose and subject to the limitations therein contained, and not otherwise, have hereto set their respective signatures and seals.

(Firm Name)
(Mailing Address)
(City, State, and ZIP Code)
By: 1
(Šignature)
(Title)
(Date of Execution)
(Corporate Seal: if none, so state)
(For use by incorporated handlers)
a

## Certification of Resolution

(Corporation Only)

held at

At a duly convened meeting of the Board of Directors of

on the day of 19,	on the				
Resolved, That					
shall become a party of the marketing					
agreement regulating the handling of onions					
grown in Walla Walla County, Washington,					
and Umatilla County, Oregon, which					
annexed to and made part of the decision of					
the Secretary of Agriculture, and it is further,					
Resolved, That	Resolve				

Resolved, That		
(Name)	 <u> </u>	 
(Title)		_
(Name)		_
(Title)		 _

be, and the same hereby are, authorized and directed severally or jointly to sign, execute,

Note: Public reporting burden for this collection of information is estimated to average 20 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Department of Agriculture, Clearance Officer, OIRM, AG Box 7630, Administration Building, Washington, D.C. 20250; and to the Office of Management and Budget, Paperwork Reduction Project, Washington, D.C. 20503, regarding OMB No. 0581-0089. When replying, refer to the OMB Number and Form Number in your letter.

and deliver counterparts of the said
agreement to the Secretary of Agriculture.

Secretary of

do hereby certify this is a true and correct copy of a resolution adopted at the above named meeting as said resolution appears in the minutes thereof.

(Signature)

(Address of Firm)

(Corporate Seal: if none, so state)

[FR Doc. 95-8428 Filed 4-4-95; 8:45 am] BILLING CODE 3410-02-P

#### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

## 14 CFR Part 71

[Airspace Docket No. 94-AWA-7]

**Proposed Modification of the Cedar** Rapids Municipal Airport, IA, Corpus Christi International Airport, TX, Harlingen Rio Grande Valley International Airport, TX, Abilene Regional Airport, TX, Dyess AFB, TX, and Santa Barbara Municipal Airport CA, Class C Airspace Areas and Proposed Establishment of the Cedar Rapids Municipal Airport, IA, Class E Airspace Area

AGENCY: Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This proposed rule would modify the Class C airspace areas at Cedar Rapids Municipal Airport, IA, Corpus Christi International Airport, TX, Harlingen Rio Grande Valley International Airport, TX, Abilene Regional Airport, TX, Dyess AFB, TX, and Santa Barbara Municipal Airport, CA. Class C airspace areas are predicated on an operational air traffic control tower (ATCT) serviced by a radar approach control facility. These areas would be modified to reflect the radar approach control facility's hours of operation. This proposal would not change the designated boundaries or altitudes of these Class C airspace areas. In addition, this notice proposes to establish Class E airspace at Cedar Rapids Municipal Airport, IA, when the associated radar approach control facility is not in operation.

**DATES:** Comments must be received on or before April 28, 1995.

ADDRESSES: Send comments on the proposal in triplicate to: Federal Aviation Administration, Office of the Chief Counsel, Attention: Rules Docket

[AGC-200], Airspace Docket No. 94-AWA-7, 800 Independence Avenue, SW., Washington, DC 20591.

The official docket may be examined in the Rules Docket, Office of the Chief Counsel, Room 916, 800 Independence Avenue, SW., Washington DC, weekdays, except Federal holidays, between 8:30 a.m. and 5:00 p.m.

An informal docket may also be examined during normal business hours at the office of the Regional Air Traffic Division.

## FOR FURTHER INFORMATION CONTACT:

William C. Nelson, Airspace and Obstruction Evaluation Branch (ATP-240), Airspace-Rules and Aeronautical Information Division, Air Traffic Rules and Procedures Service, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-9295.

#### SUPPLEMENTARY INFORMATION:

## **Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify the airspace docket number and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped, postcard on which the following statement is made: "Comments to Airspace Docket No. 94-AWA-7." The postcard will be date/ time stamped and returned to the commenter. All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available for examination in the Rules Docket both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

<sup>&</sup>lt;sup>1</sup> If one of the contracting parties to this agreement is a corporation, my signature constitutes certification that I have the power granted to me by the Board of Directors to bind this corporation to the marketing agreement.

## Availability of NPRM's

Any person may obtain a copy of this Notice of Proposed Rulemaking (NPRM) by submitting a request to the Federal Aviation Administration, Office of Public Affairs, Attention: Public Inquiry Center, APA–220, 800 Independence Avenue, SW., Washington, DC 20591, or by calling (202) 267–3485.

Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should also request a copy of Advisory Circular No. 11–2A that describes the application procedure.

## The Proposal

The FAA is considering an amendment to part 71 of the Federal Aviation Regulations (14 CFR part 71) to modify the Class C airspace areas at Cedar Rapids Municipal Airport, IA, Corpus Christi International Airport, TX, Harlingen Rio Grande Valley International Airport, TX, Abilene Regional Airport, TX, Dyess AFB, TX, and Santa Barbara Municipal Airport, CA. Class C airspace areas are predicated on an operational ATCT serviced by a radar approach control facility. These areas would be modified to reflect the radar approach control facility's hours of operation. This proposal would not change the designated boundaries or altitudes of these Class C airspace areas. In addition, this notice proposes to establish Class E airspace at Cedar Rapids Municipal Airport, IA, when the associated radar approach control facility is not in operation. Class C and Class E airspace designations are published in paragraphs 4000 and 6002, respectively, of FAA Order 7400.9B dated July 18, 1994, and effective September 16, 1994, which is incorporated by reference in 14 CFR 71.1. The Class C and Class E airspace designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations that need frequent and routine amendments to keep them operationally current. It, therefore—(1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when

promulgated, will not have a significant impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

## **List of Subjects in 14 CFR Part 71**

Airspace, Incorporation by reference, Navigation (air).

#### The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

## PART 71—[AMENDED]

1. The authority citation for 14 CFR part 71 continues to read as follows:

**Authority:** 49 U.S.C. app. 1348(a), 1354(a), 1510; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389; 49 U.S.C. 106(g); 14 CFR 11.69.

Section 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9B, Airspace Designations and Reporting Points, dated July 18, 1994, and effective September 16, 1994, is amended as follows:

Paragraph 4000—Subpart C—Class C Airspace

## ACE IA C Cedar Rapids Municipal Airport, IA (Revised)

Cedar Rapids Municipal Airport, IA (lat. 41°53′05″ N., long. 91°42′40″ W.)

That airspace extending upward from the surface to and including 4,900 feet MSL within a 5-mile radius of Cedar Rapids Municipal Airport and that airspace extending upward from 2,100 feet MSL to and including 4,900 feet MSL within a 10-mile radius of Cedar Rapids Municipal Airport. This Class C airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

## ASW TX C Corpus Christi International Airport, TX (Revised)

Corpus Christi International Airport, TX (lat. 27°46′13″ N., long. 97°30′04″ W.)

That airspace extending upward from the surface to and including 4,000 feet MSL within a 5-mile radius of the Corpus Christi International Airport, and that airspace extending upward from 1,200 feet MSL to 4,000 feet MSL within a 10-mile radius of the airport from the 287° bearing from the airport clockwise to the 197° bearing from the airport, and that airspace extending upward from 1,500 feet MSL to 4,000 feet MSL within a 10-mile radius of the airport from the 197°

bearing from the airport clockwise to the  $287^{\circ}$  bearing from the airport.

\* \* \* \* \*

## ASW TX C Harlingen, TX (Revised)

Rio Grande Valley International Airport, TX (lat. 26°13′42″ N., long. 97°39′16″ W.)

That airspace extending upward from the surface to and including 4,000 feet MSL within a 5-mile radius of the Rio Grande Valley International Airport, excluding that airspace east of Arroyo Colorado that is north of the Southern Pacific Railroad; and that airspace extending upward from 2,000 feet MSL to 4,000 feet MSL within a 10-mile radius of the airport from Farm Road 1420 and Arroyo Colorado clockwise to the Southern Pacific Railroad; and that airspace extending upward from 1,300 feet MSL to 4,000 feet MSL to the 10-mile radius of the airport from the Southern Pacific Railroad clockwise to U.S. Highway 83 (Business Route); and that airspace extending upward from 1,500 feet MSL to 4,000 feet MSL from U.S. Highway 83 (Business Route) clockwise to U.S. Highway 77 (Business Route); and that airspace extending upward from 1,200 feet MSL to 4,000 feet MSL from U.S. Highway 77 (Business Route) clockwise to Farm Road 1420. This Class C airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

## ASW TX C Abilene Regional Airport, TX (Revised)

Abilene Regional Airport, TX (lat. 32°24′40″ N., long. 99°40′55″ W.)

That airspace extending upward from the surface to and including 5,800 feet MSL within a 5-mile radius of the Abilene Regional Airport, excluding that airspace from the surface to 3,600 feet MSL east of long. 99°39'00" W., and north of the Abilene VORTAC 103°/283° radial within 5 miles of the airport; and that airspace extending upward from 3,600 feet MSL to and including 5,800 feet MSL within a 10-mile radius of the airport north of the Abilene VORTAC 103°/283° radial; and that airspace extending upward from 4,300 feet MSL to and including 5,800 feet MSL within a 10mile radius of the airport south of the Abilene VORTAC 103°/283° radial.

## ASW TX C Dyess AFB, TX (Revised)

Dyess AFB, TX

(lat. 32°25′12″ N., long. 99°51′25″ W.)

That airspace extending upward from the surface to and including 5,800 feet MSL within a 5-mile radius of Dyess AFB; and that airspace extending upward from 3,600 feet MSL to and including 5,800 feet MSL within a 10-mile radius of Dyess AFB north of the Abilene VORTAC 103°/283° radials; and that airspace extending upward from 4,300 feet MSL to and including 5,800 feet MSL within a 10-mile radius of the Dyess AFB and south of the Abilene VORTAC 103°/283° radials. This Class C airspace area excludes any

airspace included within the Abilene Regional Airport, TX, Class C airspace area.

\* \* \* \* \* \*

## AWP CA C Santa Barbara Municipal Airport, CA (Revised)

Santa Barbara Municipal Airport, CA (lat. 34°25′34″ N., long. 119°50′26″ W.)

That airspace within a 5-mile radius of the Santa Barbara Municipal Airport extending upward from the surface to and including 4,000 feet MSL; and that airspace within a 10-mile radius of the airport extending upward from 1,500 feet MSL to and including 4,000 feet MSL, excluding that airspace from the 295° bearing from the airport, between the 5- and 10-mile radius, clockwise to the 090° bearing from the airport. This Class C airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

\* \* \*

Paragraph 6002—Class E Airspace Areas Designated as a Surface Area for an Airport

ACE IA E2 Cedar Rapids Municipal Airport, IA (New) Cedar Rapids Municipal Airport,

(lat. 41°53′05" N., long. 91°42′40" W.)

Within a 4.2-mile radius of the Cedar Rapids Municipal Airport. This Class E airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

Issued in Washington, DC, on March 29, 1995.

\*

## Nancy B. Kalinowski,

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Acting Manager, Airspace-Rules and Aeronautical Information Division. [FR Doc. 95–8370 Filed 4–4–95; 8:45 am] BILLING CODE 4910–13–P

## **DEPARTMENT OF THE TREASURY**

## Internal Revenue Service

26 CFR Part 1

[EE-12-95]

RIN 1545-AT27

### **Valuation of Plan Distributions**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance to employers in determining the present

value of an employee's benefit in a qualified defined benefit pension plan, for purposes of determining the amount of a distribution made in any form other than a nondecreasing annuity payable for a period not less than the life of the participant or, in the case of a qualified preretirement survivor annuity, the life of the surviving spouse. The text of those temporary regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written comments must be received by July 5, 1995. Outlines of topics to be discussed at the public hearing scheduled for Tuesday, July 25, 1995, at 10 a.m. must be received by July 7, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (EE-12-95), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (EE-12-95), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. The public hearing will be held in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Linda S. F. Marshall, (202) 622–4606; concerning submissions and the hearing, Michael Slaughter, (202) 622–7190 (not toll-free numbers).

## SUPPLEMENTARY INFORMATION:

## **Background**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 417. The temporary regulations provide guidance to employers in determining the present value of an employee's benefit in a qualified defined benefit pension plan.

The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations.

## **Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has 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, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

## **Comments and Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying.

À public hearing has been scheduled for Tuesday, July 25, 1995, at 10 a.m. in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Because of access restrictions, visitors will not be admitted beyond the building lobby more than 15 minutes before the hearing starts.

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons that wish to present oral comments at the hearing must submit written comments by July 5, 1995 and submit an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by July 7, 1995.

A period of 10 minutes will be allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

#### **Drafting Information**

The principal author of the regulations is Linda S. F. Marshall, Office of the Associate Chief Counsel (Employee Benefits and Exempt Organizations). However, other personnel from the IRS and Treasury Department participated in their development.

## **List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

# Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 is amended by adding an entry in numerical order to read as follows: