appropriations for the Commission or other laws. Issuers should determine the current fee rate prior to the time of filing by reference to Section 6(b) and any law or regulation affecting Section 6(b). Unless otherwise specified by act of Congress, the fee rate in effect at the time of filing applies to all securities sold during the fiscal year, regardless of whether the fee rate changed during the year.

7. The Commission currently calculates fees due under Section 6(b) by dividing the total amount of shares to be registered by 2900. Thus, the multiplier used in line (vi) of Item 12, under current law, should be 1/2900. Use of a decimal factor or some other method to calculate filing fees may result in payment of an incorrect amount. The Commission will not accept any filing that is accompanied by insufficient fees, and no part of the filing fee is refundable. Fees must be paid by United States postal money order, certified bank check, or cash. Issuers should refer to rule 0-8 under the Act [17 CFR 270.0-8] and rule 3a under the Commission's Rules of Informal and Other Procedures [17 CFR 202.3a] for instructions on payment of fees to the Commission. Electronic filers are subject to the fee payment requirements of rule 13(c) under Regulation S-T [17 CFR 232.13(c)].

D. Signature and Filing Form; Exhibit

1. The form shall be signed on behalf of the issuer by an authorized officer of the issuer. The issuer shall file five copies of the completed form, at least one of which has been manually signed, with the Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549. In accordance with general rule 8b-11 under the Act [17 CFR 270.8b-11], duplicated or facsimile versions of manual signatures shall be considered manual signatures for the purposes of filings under the Act and the rules and regulations thereunder. Electronic filers are subject to rule 302 of Regulation S-T [17 CFR 232.302] regarding signatures on forms filed electronically.

2. This form must be accompanied by the appropriate filing fee and an opinion of counsel indicating whether the securities were legally issued, fully paid, and non-assessable. (See paragraph (b)(1) of rule 24f-2.) A copy of the opinion of counsel should be attached to each copy of the form filed with the Commission.

3. This form will be deemed filed with the Commission on the date on which it is actually received by the Commission. Except in the case of a Rule 24f-2 Notice filed by means of "direct transmission" (as such term is defined in rule 11 of Regulation S-T [17 CFR 232.11], this form shall be deemed to have been timely filed if the issuer establishes that it timely transmitted the form and required fees to a third party company or governmental entity providing delivery services in the ordinary course of business, which guaranteed delivery of the form to the Commission no later than the required filing date. Issuers relying on such third party delivery must retain a receipt or other writing from the third party evidencing timely receipt by the third party for filing with the Commission by the due date. The Commission will not accept for filing any form accompanied by insufficient payment for the filing fee. Forms accompanied by insufficient payment shall be returned to the issuer for proper payment and shall not be deemed filed until receipt by the Commission of proper payment.

[FR Doc. 95–22445 Filed 9–8–95; 8:45 am] BILLING CODE 8010–01–C

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Parts 510, 520, and 558

New Animal Drugs; Change of Sponsor

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect a change of sponsor name from Premiere Agri Technologies, Inc., to ADM Animal Health & Nutrition Div., and a change of sponsor of several new animal drug applications (NADA's) from whollyowned subsidiaries to ADM Animal Health & Nutrition Div.

EFFECTIVE DATE: September 11, 1995.

FOR FURTHER INFORMATION CONTACT: Benjamin A. Puyot, Center for Veterinary Medicine (HFV–130), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–594– 1646.

SUPPLEMENTARY INFORMATION: ADM Animal Health & Nutrition Div., P.O. Box 2508, Fort Wayne, IN 46801–2508, has informed FDA of a change of sponsor name in approved NADA 91– 582 (Tylosin) from Premiere Agri Technologies, Inc. ADM Animal Health & Nutrition Div., has also informed FDA that it has assumed sponsorship of the following NADA's previously owned by its subsidiaries:

NADA No.	Drug name	Former sponsor name and address
48–480a	Chlortetracycline	Feed Specialties Co., Inc., 1877 NE. 58th Ave., Des Moines, IA 50313.
65–256	Chlortetracycline hydrochloride	Do.
107–957	Tylosin and sulfamethazine	Do.
108–484		Do.
110–045	Tylosin	Good-Life, Division of Central Soya Co., Inc., Good-Life Dr.,
		P.O. Box 687, Effingham, IL 62401.
110–439	Hygromycin B	Feed Specialties Co., Inc.
	Pyrantel tartrate	Do.
	Tylosin and sulfamethazine	Good-Life, Division of Central Soya Co., Inc.
131–956	Tylosin and sulfamethazine	MAC-PAGE, Inc., 1600 South Wilson Ave., Dunn, NC 28334.
132–448	Bambermycins	Feed Specialties Co., Inc.
133–490	Pyrantel tartrate	MAC-PAGE, Inc.
140-842	Hygromycin B	Do.

Accordingly, the agency is amending the regulations in 21 CFR 510.600(c)(1) and (c)(2) by removing Feed Specialties, Co., Inc., Good-Life, Division of Central Soya Co., and MAC–PAGE, Inc., because the firms are no longer the sponsors of any approved NADA's. The agency is also amending the drug labeler codes in 21 CFR 520.445b, 558.95, 558.274, 558.485, 558.625, and 558.630 providing for use of the above mentioned veterinary drug products. The sponsor labeler code of Premiere Agri Technologies, Inc., is being retained for the new sponsor.

List of Subjects

21 CFR Part 510

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

21 CFR Part 520

Animal drugs.

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 parts 510, 520, and 558 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. 201, 301, 501, 502, 503, 512, 701, 721 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 331, 351, 352, 353, 360b, 371, 379e).

§510.600 [Amended]

2. Section 510.600 Names, addresses, and drug labeler codes of sponsors of approved applications is amended in the table in paragraph (c)(1) by removing the entry for "Premiere Agri Technologies, Inc.," and by alphabetically adding a new entry for "ADM Animal Health & Nutrition Div., by removing the entries for "Feed Specialties Co., Inc., Good-Life, Division of Central Soya Co., and MAC-PAGE, Inc.''; and in the table in paragraph (c)(2) in the entry for "012286" by removing the sponsor name "Premiere Agri Technologies, Inc.," and adding in its place "ADM Animal Health & Nutrition Div.," and by removing the entries for "017274, 021810, and 047427".

PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

3. The authority citation of 21 CFR part 520 continues to read as follows:

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

§520.445b [Amended]

4. Section 520.445b *Chlortetracycline powder (chlortetracycline hydrochloride or chlortetracycline bisulfate)* is amended in paragraphs (b) and (d)(4)(iii)(C) by removing "017274" and adding in its place "012286".

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

5. 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).

§558.95 [Amended]

6. Section 558.95 *Bambermycins* is amended in paragraph (a)(4) by removing the entry for "017274" and numerically adding "012286".

§558.274 [Amended]

7. Section 558.274 *Hygromycin B* is amended in paragraph (a)(7) and in the table in paragraphs (c)(1)(i) and (c)(1)(ii) by removing the entry for "047427" and numerically adding "012286".

§558.485 [Amended]

8. Section 558.485 *Pyrantel tartrate* is amended in paragraph (a)(11) by

removing "017274" and adding in its place "012286".

§558.625 [Amended]

9. Section 558.625 *Tylosin* is amended in paragraph (b)(52) by removing "021810" and adding in its place "012286".

§558.630 [Amended]

10. Section 558.630 *Tylosin and sulfamethazine* is amended in paragraphs (b)(3) and (b)(8) by removing "017274" and adding "012286" and in paragraph (b)(10) by removing "017274, 021810, and 047427" and numerically adding "012286".

Dated: August 31, 1995.

Robert C. Livingston,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine [FR Doc. 95–22369 Filed 9–8–95; 8:45 am] BILLING CODE 4160–01–F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8584]

RIN 1545-AK03

Capitalization of Interest; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains a correction to the final regulations [TD 8584] which were published in the **Federal Register** for Thursday, December 29, 1994 (59 FR 67187). The final regulations relate to the requirement to capitalize interest with respect to the production of property. **EFFECTIVE DATE:** January 1, 1995.

FOR FURTHER INFORMATION CONTACT: Jan L. Skelton, (202) 622–4970 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 263A(f) of the Internal Revenue Code.

Need for Correction

As published, the final regulations contains an error that is misleading and in need of correction.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

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

Authority: 26 U.S.C. 7805 * * *

Par. 2. In § 1.263A–9(f)(3), paragraph (v) of *Example 3.*, the last sentence is revised as follows:

§1.263A-9 The avoided cost method.

* * * * * * (f) * * * (3) * * * *Example 3.* (i) * * * (v) * * * For Unit B, this amount is \$775,000 ([\$0 + \$500,000 + \$1,000,000 + \$1,600,000]+4).

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate). [FR Doc. 95–22382 Filed 9–8–95; 8:45 am]

BILLING CODE 4830-01-P

Bureau of Alcohol, Tobacco and Firearms

27 CFR Part 9

[T.D. ATF-366; RE: Notice No. 801]

RIN 1512-AA07

The St. Helena Viticultural Area (94F– 015P)

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF), Treasury.

ACTION: Final rule, Treasury decision.

SUMMARY: This final rule establishes a viticultural area in Napa County, California, to be known as "St. Helena." The petition was submitted by Mr. Charles A. Carpy, Chairman of the St. Helena Appellation Committee. The establishment of viticultural areas and the subsequent use of viticultural area names as appellations of origin in wine labeling and advertising will help consumers better identify the wines they may purchase, and will help winemakers distinguish their products from wines made in other areas.

EFFECTIVE DATE: October 11, 1995.

FOR FURTHER INFORMATION CONTACT: Mary Lou Blake, Wine, Beer and Spirits Regulations Branch, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW, Washington, DC 20226 (202–927–8210).

SUPPLEMENTARY INFORMATION:

Background

On August 23, 1978, ATF published Treasury Decision ATF–53 (43 FR 37672, 54624) revising regulations in 27 CFR Part 4. These regulations allow the establishment of definitive viticultural areas. The regulations allow the name of an approved viticultural area to be used as an appellation of origin on wine labels and in wine advertisements. On October 2, 1979, ATF published Treasury Decision ATF–60 (44 FR 56692) which added a new Part 9 to 27 CFR, for the listing of approved American viticultural areas.

Section 4.25a(e)(1), Title 27 CFR, defines an American viticultural area as a delimited grape-growing region distinguishable by geographical features, the boundaries of which have been delineated in Subpart C of Part 9.

Section 4.25a(e)(2) outlines the procedure for proposing an American viticultural area. Any interested person may petition ATF to establish a grapegrowing region as a viticultural area. The petition should include:

(a) Evidence that the name of the proposed viticultural area is locally and/or nationally known as referring to the area specified in the petition;

(b) Historical or current evidence that the boundaries of the viticultural area are as specified in the petition;

(c) Evidence relating to the geographical features (climate, soil, elevation, physical features, etc.) which distinguish the viticultural features of the proposed area from surrounding areas;

(d) A description of the specific boundaries of the viticultural area, based on the features which can be found on United States Geological Survey (U.S.G.S.) maps of the largest applicable scale; and

(e) A copy of the appropriate U.S.G.S. map with the boundaries prominently marked.

Rulemaking Proceeding

Petition

On March 9, 1994, ATF received a petition from Mr. Charles A. Carpy, Chairman of the St. Helena Appellation Committee, proposing to establish a new viticultural area in Napa County, California, to be known as "St. Helena." The St. Helena Appellation Committee is composed of various vineyard and winery owners located throughout the St. Helena area. The proposed St. Helena viticultural area is located approximately 16 miles northwest of the city of Napa. It is located totally within the larger and previously established