

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

**§ 558.625 [Amended]**

9. Section 558.625 *Tylosin* is amended in paragraph (b)(5) 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).*

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**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 grape-growing 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