

required to be accounted for using the purchase method of accounting.

When more than two entities are involved in a purchase business combination, the identification of the acquiring entity may require rigorous analysis when no single former shareholder group obtains more than 50 percent of the outstanding shares of the new entity following the transaction. APB Opinion 16 states, "presumptive evidence of the acquiring corporation in combinations effected by an exchange of stock is obtained by identifying the former common shareholder interests of a combining company which either retain or receive the larger portion of the voting rights in the combined corporation."<sup>2</sup> Thus, even when no single former shareholder group of the combining entities individually obtains more than a 50 percent ownership interest in the new combined entity, the staff believes that the shareholder group receiving the largest ownership interest in the combined company should be presumed to be the acquirer unless objective and verifiable evidence rebuts that presumption and supports the identification of a different shareholder group as the acquirer for accounting purposes.<sup>3</sup>

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**DEPARTMENT OF ENERGY**

**Federal Energy Regulatory Commission**

**18 CFR Part 381**

[Docket No. RM96-15-000]

**Annual Update of Filing Fees**

July 31, 1996.

**AGENCY:** Federal Energy Regulatory Commission.

**ACTION:** Final rule; annual update of Commission filing fees.

**SUMMARY:** In accordance with § 381.104 of the Commission's regulations, the Commission issues this update of its filing fees. This document provides the yearly update using data in the

<sup>2</sup> APB Opinion 16, paragraph 70.

<sup>3</sup> The accounting acquirer should provide its financial statements for the periods specified in Rules 3-01 and 3-02 of Regulation S-X. The financial statements of each individually significant acquired company should be presented pursuant to the requirements of Rule 3-05 of Regulation S-X and SAB No. 80. The presentation of pre-acquisition combined financial statements of the accounting acquirer and the acquired companies is not appropriate for a transaction that is not accounted for using the pooling-of-interests method.

Commission's Payroll Utilization Reporting System to calculate the new fees. The purpose of updating is to adjust the fees on the basis of the Commission's costs for Fiscal Year 1995.

**EFFECTIVE DATE:** September 5, 1996.

**FOR FURTHER INFORMATION CONTACT:**

John Sotelo, Office of the Executive Director and Chief Financial Officer, Federal Energy Regulatory Commission, 888 First Street, N.E., Room 42-69, Washington, D.C. 20426, (202) 219-2927.

**SUPPLEMENTARY INFORMATION:** In addition to publishing the full text of this document in the Federal Register, the Commission also provides all interested persons an opportunity to inspect or copy the contents of this document during normal business hours in Room 2A, 888 First Street, N.E., Washington, D.C. 20426.

The Commission Issuance Posting System (CIPS), an electronic bulletin board service, provides access to the texts of formal documents issued by the Commission. CIPS is available at no charge to the user and may be accessed using a personal computer with a modem by dialing (202) 208-1397 if dialing locally or 1-(800) 856-3920 if dialing long distance. To access CIPS, set your communications software to 19200, 144000, 12000, 9600, 7200, 4800, 2400, or 1200 bps, full duplex, no parity, 8 data bits, and 1 stop bit. The full text of this document will be available on CIPS indefinitely in ASCII and WordPerfect 5.1 format for one year. The complete text on diskette in WordPerfect format may also be purchased from the Commission's copy contractor, La Dorn Systems Corporation, also located in Room 2A, 888 First Street, N.E., Washington, D.C. 20426.

The Federal Energy Regulatory Commission (Commission) by its designee the Executive director and Chief Financial Officer<sup>1</sup> is issuing this notice to update filing fees the Commission assesses for specific services and benefits provided to identifiable beneficiaries. Pursuant to § 381.104 of the Commission's regulations, the Commission is establishing updated fees on the basis of the Commission's Fiscal Year 1995 costs. The adjusted fees announced in this notice are effective September 5, 1996. The new fee schedule is as follows:

<sup>1</sup> 18 CFR 375.313(a).

Fees Applicable to the Natural Gas Policy Act:	
1. Petitions for rate approval pursuant to 18 CFR 284.123(b)(2). (18 CFR 381.403) .....	\$6,370
Fees Applicable to General Activities	
1. Petition for issuance of a declaratory order (except under Part I of the Federal Power Act). (18 CFR 381.302(a)) .....	12,790
2. Review of a Department of Energy remedial order:	
<i>Amount in Controversy</i>	
\$0-9,999. (18 CFR 381.303(b)) .....	100
\$10,000-29,999. (18 CFR 381.303(b)) .....	600
\$30,000 or more. (18 CFR 381.303(a)) .....	18,680
3. Review of a Department of Energy denial of adjustment:	
<i>Amount in Controversy</i>	
\$0-9,999. (18 CFR 381.304(b)) .....	100
\$10,000-29,999. (18 CFR 381.304(b)) .....	600
\$30,000 or more. (18 CFR 381.304(a)) .....	9,790
4. Written legal interpretations by the Office of General Counsel. (18 CFR 381.305(a))	3,670
Fees Applicable to Natural Gas Pipelines:	
1. Pipeline certificate applications pursuant to 18 CFR 284.224. (18 CFR 381.207(b)) .....	1,000
Fees Applicable to Cogenerators and Small Power Producers:	
1. Certification of qualifying status as a small power production facility. (18 CFR 381.505(a)) .....	11,000
2. Certification of qualifying status as a cogeneration facility. (18 CFR 381.505(a))	12,450
3. Applications for exempt wholesale generator status. (18 CFR 381.801) .....	1,670

**List of Subjects in 18 CFR Part 381**

Electric power plants, Electric utilities, Natural gas, Reporting and recordkeeping requirements.

Christie McGue,

*Executive Director and Chief Financial Officer.*

In consideration of the foregoing, the Commission amends Part 381, Chapter I, Title 18, *Code of Federal Regulations*, as set forth below.

**PART 381—FEES**

1. The authority citation for Part 381 continues to read as follows:

Authority: 15 U.S.C. 717-717w; 16 U.S.C. 791-828c, 2601-2645; 31 U.S.C. 9701; 42 U.S.C. 7101-7352; 49 U.S.C. 60502; 49 App. U.S.C. 1-85.

**§ 381.302 [Amended]**

2. In § 381.302, paragraph (a) is amended by removing "\$11,550" and adding "\$12,790" in its place.

**§ 381.303 [Amended]**

3. In § 381.303, paragraph (a) is amended by removing "\$16,860" and adding "\$18,680" in its place.

**§ 381.304 [Amended]**

4. In § 381.304, paragraph (a) is amended by removing "\$8,840" and adding "\$9,790" in its place.

**§ 381.305 [Amended]**

5. In § 381.305, paragraph (a) is amended by removing "\$3,310" and adding "3,670" in its place.

**§ 381.403 [Amended]**

6. Section 381.403 is amended by removing "\$5,740" and adding "\$6,370" in its place.

**§ 381.505 [Amended]**

7. In § 381.505, paragraph (a) is amended by removing "\$9,930" and adding "\$11,000" in its place and by removing "\$11,240" and adding "\$12,450" in its place.

**§ 381.801 [Amended]**

8. Section 381.801 is amended by removing "\$1,020" and adding "\$1,670" in its place.

[FR Doc. 96-19928 Filed 8-5-96; 8:45 am]

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**DEPARTMENT OF JUSTICE****Office of Justice Programs****28 CFR Part 29**

[OJP No. 1081]

RIN 1121-AA38

**Motor Vehicle Theft Prevention Act Program Regulations**

**AGENCY:** Office of Justice Programs, Bureau of Justice Assistance, Justice.

**ACTION:** Final rule.

**SUMMARY:** The Bureau of Justice Assistance is publishing a Final Rule to implement the Motor Vehicle Theft Prevention Act of 1994 (MVTPA) by issuing regulations to establish a national voluntary motor vehicle theft prevention program. A Proposed Rule for public comment was published in the Federal Register on October 24, 1995. Under this program, motor vehicle owners may sign a consent form and obtain a program decal authorizing law enforcement officers to stop their motor vehicle if it is being driven under

certain specified conditions, and take reasonable steps to determine whether the vehicle is being operated with the owner's consent. There are two program conditions proposed in this rule. Under the first condition, the owner may consent to have the car stopped if it is operated between the hours of 1:00 a.m. and 5:00 a.m. Under the second condition, the owner may consent to have the car stopped if it crosses, is about to cross, or about to be transported across a United States land border, or if it enters a port. States and localities may elect to participate in the program solely at their option. The MVTPA grants the Attorney General authority to establish additional conditions so long as consent from program participants is obtained and a separate design for program decals is provided.

**EFFECTIVE DATE:** September 5, 1996.

**FOR FURTHER INFORMATION CONTACT:** Greg Morris, Bureau of Justice Assistance, Office of Justice Programs, Department of Justice, 633 Indiana Avenue, N.W., Room 1086D, Washington, D.C. 20531. (202) 616-3458.

**SUPPLEMENTARY INFORMATION:** Section 220001 of the Violent Crime Control and Law Enforcement Act of 1994, Pub. L. 103-322, 108 Stat. 2074, codified at 42 U.S.C. 14171, contains the Motor Vehicle Theft Prevention Act (MVTPA). The MVTPA requires the Attorney General to establish a national voluntary motor vehicle theft prevention program. The Attorney General has delegated the authority to establish such a program to the Assistant Attorney General for the Office of Justice Programs. The Assistant Attorney General for the Office of Justice Programs has delegated the authority and responsibility for the management and administration of the program to the Director of the Bureau of Justice Assistance.

Under this program, automobile owners may voluntarily sign a consent form and obtain a program decal that authorizes law enforcement officers to stop the motor vehicle if it is being operated under certain specified conditions and take reasonable steps to determine whether the vehicle is being operated with the owner's consent. Participation in this program is completely voluntary on the part of the vehicle owner and State and local governments.

A Proposed Rule with request for comments was published in the Federal Register on October 24, 1995. 60 FR 54459. The following is a summary of the comments received before the comment period closed on December 26, 1995.

The California Department of the Highway Patrol raised the following concerns: (1) Whether an officer has probable cause to stop a vehicle displaying a decal; (2) the ease with which a thief can remove a decal; (3) the necessity for extensive public awareness campaigns; and (4) the transferability or renewal of a decal from one vehicle to another.

The Department of Justice takes the position that under section § 29.8 of the rule, *Motor vehicle owner participation*, the owner of the vehicle has already granted permission to law enforcement officials to stop the vehicle if it is being operated under the specified conditions. It is also the owner's responsibility to advise any other user of the vehicle that they are subject to being stopped by law enforcement officials under specified conditions.

BJA intends to use a tamper-resistant, unobtrusive front window decal to be applied on the inside of the glass directly above the inside rear-view mirror. In the event that state or local regulations preclude placing a decal there, it may be placed on the lower right side. For the rear window, a tamper-resistant decal shall be placed on the exterior side of the glass along the lower left side. The decision to place the rear window decal on the outside face of the glass is due to the wide spread use of tinted glass, and to minimize the adverse effects from use of rear window defogger units.

BJA intends to use state-of-the-art, retroreflective sheeting paper in the manufacture of its decals which will result in the decal being luminescent and easily discernible at night when either direct or indirect light is cast upon it. This feature would have been compromised had the decal been placed on the interior side of tinted glass.

Secondly, the heat generated by a rear window defogger sometimes results in the loosening of stickers applied on the interior face of the glass. The removal of such stickers by scraping with a sharp object can result in damage to the defogger heating filaments embedded near the interior face of the glass.

For those vehicles that are convertibles or have removable tops, the rear window decal can be applied to the left side of the rear bumper.

The main purposes of the MVTPA Program is to create additional, time-consuming impediments for thieves, and to create a mechanism for law enforcement to proactively investigate auto theft before a stolen vehicle report is filed with the authorities.

The MVTPA Program compels a thief to remove a tamper-resistant bumper sticker while they are alongside the