

FOR FURTHER INFORMATION CONTACT:

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SUPPLEMENTARY INFORMATION: Section 8(b) of Pub. L. 101-552, enacted November 15, 1990, amended section 3711 of title 31 of the United States Code to increase from \$20,000 to \$100,000 (or a higher amount if so prescribed by the Attorney General) the amount of a claim that an agency is authorized to compromise. Consistent with the change in the law, the Board is amending § 340.13 of its regulations under the Railroad Unemployment Insurance Act to reflect this change in law.

Because all Federal agencies must comply with Federal claims collection provisions the Board is publishing this rule as an interim final rule, rather than a proposed rule. However, any person wishing to comment on this rule may do so within 60 days of the date of this publication in the **Federal Register**.

The Board, with the concurrence of the Office of Management and Budget, has determined that this is not a major rule for the purposes of Executive Order 12866. Therefore, no regulatory analysis is required. This rule does not involve any information collection requirements.

List of Subjects in 20 CFR Part 340

Railroad employees, Railroad unemployment benefits.

For the reasons set out in the preamble, title 20, chapter II, part 340 of the Code of Federal Regulations is amended as follows:

PART 340—RECOVERY OF BENEFITS

1. The authority for part 340 continues to read as follows:

Authority: 45 U.S.C. 362(l).

§ 340.13 Compromise of amounts recoverable.

2. Section 340.13, Compromise of amounts recoverable, is amended by removing "\$20,000." at the end of the first sentence and adding in lieu thereof "\$100,000, excluding interest, or such higher amount as the Attorney General may from time to time prescribe."

* * *

Dated: July 25, 1997.

By Authority of the Board, for the Board.

Beatrice Ezerski,

Secretary to the Board.

[FR Doc. 97-20359 Filed 7-31-97; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES**Food and Drug Administration****21 CFR Part 178**

[Docket No. 95F-0170]

Indirect Food Additives: Adjuvants, Production Aids, and Sanitizers

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the food additive regulations to provide for the safe use of 2,4-dimethyl-6-(1-methylpentadecyl)phenol as an antioxidant and/or stabilizer in acrylonitrile-butadiene-styrene copolymers and in rigid polyvinyl chloride intended for food-contact applications. This action is in response to a petition filed by Ciba-Geigy Corp.

DATES: Effective August 1, 1997. Written objections and requests for a hearing by September 2, 1997.

ADDRESSES: Submit written objections to the Dockets Management Branch (HFA-305), Food and Drug Administration, 12420 Parklawn Dr., rm. 1-23, Rockville, MD 20857.

FOR FURTHER INFORMATION CONTACT:

Mark A. Hepp, Center for Food Safety and Applied Nutrition (HFS-215), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-418-3098.

SUPPLEMENTARY INFORMATION: In a notice published in the **Federal Register** of July 12, 1995 (60 FR 35913), FDA announced that a food additive petition (FAP 5B4468) had been filed by Ciba-Geigy Corp., Seven Skyline Dr., Hawthorne, NY 10532-2188. The petition proposed to amend the food additive regulations in § 178.2010 *Antioxidants and/or stabilizers for polymers* (21 CFR 178.2010) to provide for the safe use of 2,4-dimethyl-6-(1-methylpentadecyl)phenol as an antioxidant and/or stabilizer in acrylonitrile-butadiene-styrene copolymers and in rigid polyvinyl chloride intended for food-contact applications.

FDA has evaluated data in the petition and other relevant material. Based on this information, the agency concludes that the proposed use of the additive as an antioxidant and/or stabilizer in acrylonitrile-butadiene-styrene copolymers and in rigid polyvinyl chloride intended for food-contact applications is safe and that the additive will have the intended technical effect. Therefore, the

regulations in § 178.2010 should be amended as set forth below.

In accordance with § 171.1(h) (21 CFR 171.1(h)), the petition and the documents that FDA considered and relied upon in reaching its decision to approve the petition are available for inspection at the Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in § 171.1(h), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

The agency has carefully considered the potential environmental effects of this action. FDA has concluded that the action will not have a significant impact on the human environment, and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday. No comments were received during the 30-day comment period specified in the filing notice for comments on the environmental assessment submitted with the petition.

Any person who will be adversely affected by this regulation may at any time on or before September 2, 1997, file with the Dockets Management Branch (address above) written objections thereto. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provisions of the regulation to which objection is made and the grounds for the objection. Each numbered objection on which a hearing is requested shall specifically so state. Failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held. Failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents shall be submitted and shall be identified with the docket number found in brackets in the heading of this document. Any objections received in response to the regulation may be seen in the Dockets Management Branch between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects in 21 CFR Part 178

Food additives, Food packaging.
Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director, Center for Food Safety and Applied Nutrition, 21 CFR part 178 is amended as follows:

PART 178—INDIRECT FOOD ADDITIVES: ADJUVANTS, PRODUCTION AIDS, AND SANITIZERS

1. The authority citation for 21 CFR part 178 continues to read as follows:
Authority: Secs. 201, 402, 409, 721 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 342, 348, 379e).

2. Section 178.2010 is amended in the table in paragraph (b) by alphabetically adding a new entry under the headings "Substances" and "Limitations" to read as follows:

§ 178.2010 Antioxidants and/or stabilizers for polymers.

* * * * *
(b) * * *

Substances	Limitations
* * *	* * *
2,4-Dimethyl-6-(1-methylpentadecyl)phenol (CAS Reg. No. 134701-20-5)	For use only: 1. At levels not to exceed 0.3 percent by weight of acrylonitrile-butadiene-styrene copolymers used in accordance with applicable regulations in parts 175, 176, 177, and 181 of this chapter, under conditions of use C through H as described in Table 2 of § 176.170(c) of this chapter. 2. At levels not to exceed 0.033 percent by weight of rigid polyvinyl chloride, under conditions of use A through H as described in Table 2 of § 176.170(c) of this chapter.
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Dated: July 24, 1997.
Fred R. Shank,
Director, Center for Food Safety and Applied Nutrition.
[FR Doc. 97-20390 Filed 7-31-97; 8:45 am]
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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 522

Implantation or Injectable Dosage Form New Animal Drugs

CFR Correction

In Title 21 of the Code of Federal Regulations, parts 500 to 599, revised as of April 1, 1997, on page 270, in the second column, in § 522.2610(b)(2), "017220" should read "011716".

BILLING CODE 1505-01-D

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8727]

RIN 1545-AV23

Remedial Amendment Period

AGENCY: Internal Revenue Service (IRS), Treasury.
ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations relating to the remedial amendment period, during which a sponsor of a qualified retirement plan or an employer that maintains a qualified retirement plan can make retroactive amendments to the plan to eliminate certain qualification defects for the entire period. These final and temporary regulations clarify the scope of the Commissioner's authority to provide relief from plan disqualification under the regulations, to enable the Commissioner to provide appropriate relief for plan amendments relating to changes to the plan qualification rules made in the Small Business Job Protection Act of 1996 and the Uruguay Round Agreements Act of 1994. These final and temporary regulations affect sponsors of qualified retirement plans, and employers that maintain qualified retirement plans. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: These regulations are effective August 1, 1997.

FOR FURTHER INFORMATION CONTACT: Linda S. F. Marshall, (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 401(b). The temporary regulations provide guidance

to clarify the scope of the Commissioner's authority to provide relief from plan disqualification under section 401(b) and the regulations. This guidance will enable the Commissioner to provide appropriate relief concerning the timing of plan amendments relating to changes to the plan qualification rules made in the Small Business Job Protection Act of 1996, Pub. L. No. 104-188, and the Uruguay Round Agreements Act of 1994, Pub. L. No. 103-465, as well as for other plan amendments that may be needed as a result of future changes to the Internal Revenue Code.

Explanation of Provisions

Section 401(b) provides that a plan is considered to satisfy the qualification requirements of section 401(a) for the period beginning with the date on which it was put into effect, or for the period beginning with the earlier of the date on which any amendment that caused the plan to fail to satisfy those requirements was adopted or put into effect, and ending with the time prescribed by law for filing the employer's return for the taxable year in which that plan or amendment was adopted (including extensions) or such later time as the Secretary may designate. The relief provided under section 401(b) applies only if all provisions of the plan needed to satisfy the qualification requirements are in effect by the end of the specified period and have been made effective for all purposes for the entire period.

Section 1.401(b)-1(b) lists the plan provisions that may be amended