

By removing "(lat. 40°07'47"N., long. 91°16'44"W.)" and substituting "(lat. 40°07'45"N., long. 91°40'42"W.)"

\* \* \* \* \*

**Herman J. Lyons, Jr.,**

*Acting Manager, Air Traffic Division, Central Region.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[T.D. 7636]

#### Contributions to Pension, Profit-Sharing, etc., Plans on Behalf of Self-Employed Individuals and Shareholders-Employees; Correction

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to the final regulations (T.D. 7636), which were published in the **Federal Register** Friday, August 10, 1979 (44 FR 47046), relating to contributions to pension, profit-sharing, etc., plans on behalf of self-employed individuals and shareholder-employees.

**EFFECTIVE DATE:** May 2, 1995.

**FOR FURTHER INFORMATION CONTACT:** Brant Goldwyn (202) 622-6090, (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction clarify the applicability of the \$100,000 limitation of section 401(a)(17) to certain plans maintained by an aggregated employer group.

##### Need for Correction

As published, T.D. 7636 contains an error which may prove to be misleading and is in need of clarification.

##### 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 TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953**

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

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

#### **§ 1.401(e)-5 [Corrected]**

**Par. 2.** The first sentence of § 1.401(e)-5 (a)(1) is amended by removing the "(1)" following the paragraph heading "(a) *General rules—*" and "(1) *General rule.*".

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

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## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 944

#### Utah Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Final rule; approval of amendment.

**SUMMARY:** OSM is approving a proposed amendment to the Utah regulatory program (hereinafter referred to as the "Utah program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). Utah proposed revisions to its civil penalty rules with the intent of making them consistent with recently promulgated revisions to the Utah Coal Reclamation Act of 1979.

**EFFECTIVE DATE:** May 2, 1995.

**FOR FURTHER INFORMATION CONTACT:** Thomas E. Ehmet, Telephone: (505) 766-1486.

#### SUPPLEMENTARY INFORMATION:

##### I. Background on the Utah Program

On January 21, 1981, the Secretary of the Interior conditionally approved the Utah program. General background information on the Utah program, including the Secretary's findings, the disposition of comments, and the conditions of approval of the Utah program can be found in the January 21, 1981, **Federal Register** (46 FR 5899). Subsequent actions concerning Utah's program and program amendments can be found at 30 CFR 944.15, 944.16, and 944.30.

##### II. Submission of Proposed Amendment

By letter dated February 10, 1995, Utah at its own initiative submitted a proposed amendment to its program (administrative record No. UT-1019) pursuant to SMCRA (30 U.S.C. 1201 *et seq.*). Utah proposed to amend the Utah Coal Mining Rules at Utah Administrative Rules (Utah, Admin. R.) 645-401-120, 410, 430, 721, 810, 830,

and 910, concerning civil penalties, and Utah Admin. R. 645-402-120, 420, and 422, concerning individual civil penalties. Utah did so with the intent of making them consistent with recently promulgated revisions to the Utah Coal Reclamation Act of 1979 (UCA 40-10 *et seq.*).

OSM announced receipt of the proposed amendment in the February 27, 1995, **Federal Register** (60 FR 10531; administrative record No. UT-1029) and in the same document opened the public comment period and provided an opportunity for a public hearing on the substantive adequacy of the proposed amendment. The public comment period closed on March 29, 1995. The public hearing, scheduled for March 24, 1995, was not held because no one requested an opportunity to testify.

##### III. Director's Findings

As discussed below, the Director, in accordance with SMCRA and 30 CFR 732.15 and 732.17, finds that the proposed Utah program amendment submitted by Utah on February 10, 1995, is no less effective than the corresponding Federal regulations. Thus, the Director approves the proposed amendment.

##### 1. *Nonsubstantive Revision to Utah's Rules*

Utah proposed a revision to previously-approved Utah Admin. R. 645-401-430, concerning assessment of violations and unabated violations, that is nonsubstantive in nature and consists of the addition of the acronym "UCA" prior to referenced provisions of Utah's statute.

Because the proposed revision to this previously-approved rule is nonsubstantive in nature, the Director finds that the proposed revision to Utah Admin. R. 645-401-430 is no less effective than the corresponding Federal regulation at 30 CFR 845.15(b)(2). The Director approves this proposed revision.

##### 2. *Substantive Revisions to Utah's Rules That Are Substantively Identical to the Corresponding Provisions of the Federal Regulations*

Utah proposed revisions to the following rules that are substantive in nature and contain language that is substantively identical to the requirements of the corresponding Federal regulations (listed in parentheses). The rules include revisions that transfer power for assessing civil penalties from the Board of Oil, Gas, and Mining (Board) to the Division of Oil, Gas, and Mining (Division). These rule revisions