

Dates for Comments and Requests for a Public Hearing

Written comments and requests for a public hearing must be delivered or mailed by October 13, 1987.

ADDRESS: Send comments or requests for a public hearing to: Commissioner of Internal Revenue, Attention: CC:LR:T [LR-106-86], 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Keith E. Stanley of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224 (Attention: CC:LR:T) or telephone (202) 566-3458 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

Temporary regulations published in the Rules and Regulations portion of this issue of the Federal Register add temporary regulations §§ 1.382-1T and 1.382-2T to Part 1 of Title 26 of the Code of Federal Regulations ("CFR"). The final regulations which are proposed to be based on the temporary regulations would be added to Part 1 of Title 26 of the CFR. The final regulations would provide the necessary guidance with respect to the determination of when there is an ownership change that results in a limitation on corporate net operating loss carryforwards under section 382. Section 382 of the Code was amended by section 621 of the Tax Reform Act of 1986 (Pub. L. 99-514, 100 Stat. 2085). For the text of the temporary regulations, see T.D. 8149 published in the Rules and Regulations portion of this issue of the Federal Register. The preamble to the temporary regulations explains the added regulations.

Regulatory Flexibility Act and Executive Order 12291

Although this document is a notice of proposed rulemaking that solicits public comment, the Internal Revenue Service has concluded that the notice and public procedure requirements of 5 U.S.C. 553 do not apply because the rules provided herein are interpretive. Accordingly, these proposed regulations do not constitute regulations subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6). The Commissioner of Internal Revenue has determined that this proposed rule is not a major rule as defined in Executive Order 12291 and that a Regulatory Impact Analysis therefore is not required.

Comments and Requests for a Public Hearing

Before adopting these proposed regulations, consideration will be given to any written comments that are submitted (preferably eight copies) to the Commissioner of Internal Revenue. All comments will be available for public inspection and copying. A public hearing will be held upon written request to the Commissioner by any person who has submitted written comments. If a public hearing is held, notice of time and place will be published in the Federal Register. The collection of information requirements contained herein have been submitted to the Office of Management and Budget (OMB) for review under section 3504(h) of the Paperwork Reduction Act. Comments on the requirements should be sent to the Office of Information and Regulatory Affairs of OMB, Attention: Desk Officer for Internal Revenue Service, New Executive Office Building, Washington, DC 20503. The Internal Revenue Service requests persons submitting comments to OMB also send copies of the comments to the Service.

Drafting Information

The principal author of these regulations is Keith E. Stanley of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulations, both in matters of substance and style.

Lawrence B. Gibbs,
Commissioner of Internal Revenue.

[FR Doc. 87-18105 Filed 8-5-87; 3:47 pm]

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Bureau of Alcohol, Tobacco and Firearms**27 CFR Part 9**

[Docket No. 635]

Western Connecticut Highlands Viticultural Area; Connecticut

AGENCY: Bureau of Alcohol, Tobacco and Firearms, Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Bureau of Alcohol, Tobacco and Firearms (ATF) is considering the establishment of a viticultural area in Connecticut to be known as Western Connecticut Highlands. The proposed viticultural area is made up of all of Litchfield County and parts of Fairfield, New

Haven and Hartford Counties. The petition was submitted by a winery located in the proposed viticultural area. ATF believes that 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 identify the wines they may purchase. The establishment of viticultural areas also allows wineries to further specify the origin of wines they offer for sale to the public.

DATE: Written comments must be received by September 25, 1987.

ADDRESS: Send written comments to: Chief, FAA, Wine and Beer Branch, Bureau of Alcohol, Tobacco and Firearms, P.O. Box 385, Washington, DC, 20044-0385 (Notice No. 635).

Copies of the petition, the proposed regulations, the appropriate maps, and written comments will be available for public inspection during normal business hours at: ATF Reading Room, Office of Public Affairs and Disclosure, Room 4406, Ariel Rios Federal Building, 1200 Pennsylvania Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Edward A. Reisman, FAA, Wine and Beer Branch, Bureau of Alcohol, Tobacco and Firearms, Ariel Rios Federal Building, 1200 Pennsylvania Avenue, NW., Washington, DC 20226 (202) 566-7626.

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 definite viticultural areas.

On October 2, 1979, ATF published Treasury Decision ATF-60 (44 FR 56692) which added a new Part 9 to 27 CFR, providing for the listing of approved American viticultural areas, the names of which may be used as appellations of origin.

Section 4.25a(e)(1), Title 27, CFR, defines an American viticultural area as a delimited grape-growing region distinguished 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 a 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 characteristics (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 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. maps with the boundaries prominently marked.

Petition

ATF has received a petition proposing a viticultural area encompassing the western highlands area of Connecticut which borders on New York and Massachusetts. The proposed viticultural area is to be known as Western Connecticut Highlands. The petition was submitted by Mr. & Mrs. William Hopkins of Hopkins Vineyard, New Preston, Connecticut.

Within the proposed Western Connecticut Highlands viticultural area there are four wineries, with others being established. In addition, there are six grape growers. Overall the area covers approximately 1,570 square miles or 1,004,550 acres.

Evidence of Name

According to the petitioner, the proposed name Western Connecticut Highlands is descriptive of the rolling hills and small mountains in the western part of Connecticut which are different from the surrounding area in Connecticut, southwestern Massachusetts and southeastern New York state.

The petitioner provided documentation from various sources to support only the name Western Highlands. The name Western Highlands has been used by the Connecticut Agricultural Experimental Station, and the U.S. Soil Conservation Service in the publication *Soils of Connecticut*, Bulletin #787, December 1980, by Hill, Sauter and Gonick, to describe the area. The name Western Highlands is also commonly referred to on the General Soil Map of Connecticut. The petitioner also included excerpts from the book *Connecticut: A New Guide* by William Bixby (Scribner's, 1974). The excerpts gave a description of the Western Highlands region as well as other regions of Connecticut.

The petitioner acknowledges that the area is locally called Western Highlands. However, the petitioner chose the proposed viticultural area name Western Connecticut Highlands because that name would distinguish the area from all other highland areas in the United States.

Evidence that the boundaries are as specified in the petition. The petitioner claims that the boundary of the proposed viticultural area is based on distinguishing geographic features as well as established and proposed grape-growing in the area. One U.S.G.S. map was submitted by the petitioner with the proposed boundaries prominently marked on it. The boundary description may be found in the regulations section in the back of this document. The petitioner believes the basis for recognition of this boundary is supported by the name Western Highlands in reference material and the unique geography and climate found only in this section of Connecticut.

Evidence Relating to the Geographic Features such as Climate, Soil, Elevation, Physical Features, etc., which set the proposed Western Connecticut Highlands viticultural area apart from the surrounding areas.

(a) Physical Features

According to the petitioner, Connecticut's area is small, but its 5,000 square miles contain more variety of terrain than many larger states. The state can be divided into four physiographic zones: (1) The Coastal Lowlands or Coastal Plain (Long Island Sound influence), (2) the Central Lowlands or Central Valley (Connecticut River influence), (3) the Western Highlands and (4) the Eastern Highlands.

The Coastal Lowlands and Central Valley have elevations ranging from 0 to less than 500 feet above sea level. The long broad central Valley actually begins far to the north in New Hampshire, Vermont and Massachusetts.

The Western and Eastern features are somewhat similar in climate and other features but are geographically separated by the Central Valley. There are some bonded wineries and grape growers in the eastern Highlands. There are no bonded wineries located in the Central Valley.

The Western Highlands are an extension of the Green Mountain and Taconic Ranges to the north in Massachusetts with the general elevation in the proposed viticultural area varying from 200 to 1,500 feet above sea level. The Western Highlands are generally more rugged than the

corresponding Eastern Highlands which have altitudes varying from 200 to 1,000 feet above sea level.

(b) Precipitation

Snowfall is heavier in the proposed Western Connecticut Highlands than anywhere else in the state, and ranges from 35 to 100 inches annually. Long-term records indicate that there is considerable variation in seasonal amounts of snowfall in the proposed viticultural area; in one location more than 130 inches fell in one year, during another year at the same location only 37 inches fell. Snowfall varies throughout the State, lighter along the Coastal Lowlands and heavier in the northwest portion of the proposed viticultural area. The northwestern portion of the proposed viticultural area receives about 100 inches of snow annually. At the Coastal Lowlands the average annual rainfall is lower than in the Western Highlands.

(c) Temperature

The Eastern and Western Highlands have mean annual temperatures of 47° F. and 46° F., respectively. The mean annual temperature for the Coastal Lowlands is 50° F. and the Central Valley is 49°. Because of their relatively low elevation the Coastal Lowlands and Central Valley have warmer climates than the proposed area. The climate of the Coastal Lowlands and to some extent the climate of the Central Valley are also greatly influenced by the moderating effect of the Long Island Sound.

The winters in Connecticut are not as long, or as severe, as they are in the northern New England states. In the fall, freezing temperatures throughout the Connecticut regions usually begin about the middle of November, and end by the last week in March along the Coastal Lowlands and early in April in the Western and Eastern Highlands.

The area to the west of the proposed viticultural area is the Hudson River Region, a complex distinct geological region characterized by the Hudson River Valley and surrounding hills. This area has been a grape-growing region for over 300 years. In 1982, the Hudson River Region (encompassing approximately 3,500 square miles) was established as an American viticultural area.

Immediately north of the proposed viticultural area is the Berkshire Mountain region of Massachusetts and further north is the Green Mountain Range. The Berkshire Mountain region is similar in broad physiography to the proposed viticultural area. However, it

is further north than the Western Connecticut Highlands and has a slightly cooler climate. The elevation is higher in the Green Mountain Range which is further into the northern interior, resulting in a more rugged terrain, colder average temperatures, and a shorter growing season than the proposed viticultural area and the Berkshire Mountain Range.

(d) Soils and Geography

The soils within the proposed Western Connecticut Highlands viticultural area are predominantly formed in glacial till derived from gneiss, schist and granite. The Hollis-Charlton, Paxton-Woodbridge, Charlton-Hollis, and Stockbridge-Farmington-Amenia soils are the most commonly found soil series of the Western Connecticut Highlands. The Eastern Highlands also have the same soils except that the Stockbridge-Farmington-Amenia soils are only found in the Western Connecticut Highlands.

The north-south strip of lowland bisected by the Connecticut River comprises the Central Valley, which extends northerly from the Long Island Sound into Massachusetts. Although broken with occasional traprock ridges, most of the land is gently sloping with productive agricultural soils.

The Central Valley is dominated by soils formed in glacial till derived from sandstone, shale, conglomerate and basalt. The Wethersfield-Holyoke-Broadbrook, Penwood-Manchester, Windsor-Ninigret-Merrimac, Elmwood-Buxton-Scantic, and Hadley-Winooski soils are the most commonly found soil series of the Central Valley. These soil series are not found in the Western or Eastern Highlands.

Connecticut's southern boundary is formed by 253 miles of irregular shoreline on the Long Island Sound. Along this shore, stretches a narrow strip of fairly level land designated as the Coastal Lowlands. The coastline is characterized by alternating limited sections of sandy beach, rocky bluffs, and salt water marshes, indented with numerous small coves and inlets. This area is greatly influenced by the moderating temperatures of the Long Island Sound.

Based on the petitioner's evidence provided in this notice, it is his opinion that the proposed Western Connecticut Highlands viticultural area defines a grape-growing region with unique climate and growing conditions different from the surrounding area.

Regulatory Flexibility Act

The provisions of the Regulatory Flexibility Act relating to an initial and

final regulatory flexibility analysis (5 U.S.C. 603, 604) are not applicable to this proposal because the notice of proposed rulemaking, if promulgated as a final rule, will not have a significant economic impact on a substantial number of small entities. The proposal will not impose, or otherwise cause, a significant increase in reporting, recordkeeping, or other compliance burdens on a substantial number of small entities. The proposal is not expected to have significant secondary or incidental effects on a substantial number of small entities.

Accordingly, it is hereby certified under the provisions of section 3 of the Regulatory Flexibility Act (5 U.S.C. 605(b)) that this notice of proposed rulemaking, if promulgated as a final rule, will not have a significant economic impact on a substantial number of small entities.

Executive Order 12291

It has been determined that this proposed rulemaking is not classified as a "major rule" within the meaning of Executive Order 12291, 46 FR 13193 (1981) because it will not have an annual effect on the economy of \$100 million or more; it will not result in a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies or geographical regions; and it will not have significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of the United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

Paperwork Reduction Act

The provisions of the Paperwork Reduction Act of 1980, Pub. L. 96-511, 44 U.S.C. Chapter 35, and its implementing regulations, 5 CFR Part 1320, do not apply to this notice because no requirement to collect information is proposed.

Public Participation—Written Comments

ATF requests comments from all interested persons concerning this proposed viticultural area. ATF especially requests comments concerning the proposed name "Western Connecticut Highlands." ATF requests evidence that the proposed area is locally and/or nationally known as "Western Connecticut Highlands." ATF also notes that there may be other possible names such as Western Highlands, Western Highlands (Connecticut) or Western Highlands of Connecticut. Comments concerning other possible boundaries or names for

this proposed viticultural area will be given full consideration.

Comments received on or before the closing date will be carefully considered. Comments received after that date will be given the same consideration if it is practical to do so, but assurance of consideration cannot be given except as to comments received on or before the closing date.

ATF will not recognize any material in comments as confidential. Comments may be disclosed to the public. Any material which the commenter considers to be confidential or inappropriate for disclosure to the public should not be included in the comments. The name of the person submitting a comment is not exempt from disclosure.

Any interested person who desires an opportunity to comment orally at a public hearing on these proposed regulations should submit his or her request in writing, to the Director within the 45-day comment period. The Director, however, reserves the right to determine, in light of all circumstances, whether a public hearing will be held.

Drafting Information

The principal author of this document is Edward A. Reisman, FAA, Wine and Beer Branch, Bureau of Alcohol, Tobacco and Firearms.

List of Subjects in 27 CFR Part 9

Administrative practice and procedure, Viticultural areas, Consumer protection, Wine.

Authority and Issuance

27 CFR Part 9—*American Viticultural Areas* is amended as follows:

PART 9—[AMENDED]

Paragraph 1. The authority citation for Part 9 continues to read as follows:

Authority: 27 U.S.C. 205.

Par. 2. The table of contents in 27 CFR Part 9, Subpart C, is amended to add the title of § 9.122 to read as follows:

Subpart C—Approved American Viticultural Areas

Sec.

* * * * *
9.122 Western Connecticut Highlands.

Par. 3. Subpart C is amended by adding § 9.122 to read as follows:

Subpart C—Approved American Viticultural Areas

§ 9.122 Western Connecticut Highlands.

(a) *Name.* The name of the viticultural area described in this section is "Western Connecticut Highlands."

(b) *Approved map.* The appropriate map for determining the boundaries of the "Western Connecticut Highlands". Viticultural area is 1 U.S.G.S. 1:125,000 series map. It is titled State of Connecticut, Compiled in 1965, Edition of 1966.

(c) *Boundary.* The boundary of the proposed Western Connecticut Highlands viticultural area is as follows:

(1) The beginning point is where Connecticut Route #15 (Merritt Parkway) meets the Connecticut-New York State line near Glenville, CT, in the Town of Greenwich.

(2) The boundary proceeds approximately 80 miles northerly along the Connecticut-New York State line to the northwest corner of Connecticut at the Town of Salisbury (Connecticut-New York-Massachusetts State line);

(3) The boundary proceeds approximately 32 miles east along the Connecticut-Massachusetts State line to the northeast border of the Town of Hartland;

(4) The boundary proceeds approximately 5 miles south along the eastern boundary of the Town of Hartland to the northeast corner of the Town of Barkhamstead (Litchfield-Hartford County line);

(5) The boundary then proceeds south approximately 25 miles along the Litchfield-Hartford County line to the southeast corner of the Town of Plymouth (Litchfield-Hartford-New Haven County line);

(6) The boundary then proceeds approximately 7 miles west along the Litchfield-New Haven County line to Connecticut Route #8 at Waterville in the Town of Waterbury;

(7) The boundary proceeds approximately 25 miles south along Connecticut Route #8 to the intersection of Connecticut Route 15 (Merritt Parkway) near Nichols in the Town of Trumbull;

(8) The boundary proceeds approximately 32 miles west along Connecticut Route 15 (Merritt Parkway) to the beginning point.

Approved: August 3, 1987.

Stephen E. Higgins,
Director.

[FR Doc. 87-18166 Filed 8-10-87; 8:45 am]
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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 260, 265, and 270

[FRL-3246-1]

Permitting Mobile Hazardous Waste Treatment Units

AGENCY: Environmental Protection Agency (EPA).

ACTION: Tentative response to petition; extension of comment period.

SUMMARY: The purpose of this notice is to extend the public comment period on the regulatory exclusion portion of the Agency's June 3, 1987 tentative response to a petition submitted by the Hazardous Waste Treatment Council (HWTC) (52 FR 20914). The agency will accept comment until September 3, 1987, solely on the regulatory exclusion issues raised in section III.D of the June 3, 1987 notice (see 52 FR 20928-20928). The comment period for the remainder of the June 3 proposal and tentative response to the petition remains unaffected and closes on August 3, 1987.

EPA received a request for an extension of the comment period on the regulatory exclusion portion of the June 3 notice from the HWTC. The basis of the request was that more time was needed to provide data and adequately respond to the questions raised in the notice regarding conditional regulatory exclusions from the RCRA permitting requirements. Therefore, to ensure that the HWTC and other commentors have adequate time to prepare their comments on these issues, we are taking this opportunity to lengthen the comment period by 30 days, from August 3 to September 3, 1987.

DATES: The deadline for submitting written comments on the regulatory exclusion issues in section III.D of the June 3, 1987 notice is extended from August 3, 1987 to September 3, 1987.

ADDRESSES: Members of the public must submit an original and two copies of all their comments to: EPA RCRA Docket (S-212), 401 M Street, SW., Washington, DC 20460. Communications should identify the docket number F-87-PMTU-FFFF. The EPA RCRA docket is located at the U.S. Environmental Protection Agency, Sub-basement, 401 M Street, Washington, DC 20460. The docket is open from 9:00-4:00 Monday through Friday, except for Federal holidays. To review docket materials, the public must

make an appointment by calling 475-9327. The public may copy a maximum of 50 pages from any one regulatory docket at no cost. Additional copies cost \$.20 per page.

FOR FURTHER INFORMATION CONTACT:

RCRA hotline at (800) 424-9346 (in Washington, DC, call 382-3000) or Robin Anderson, (202) 382-4498, Office of Solid Waste (WH-563), U.S. Environmental Protection Agency, Washington, DC 20460.

Date: August 3, 1987.

Jack McGraw,

Acting Assistant Administrator for Solid Waste and Emergency Response.

[FR Doc. 87-18212 Filed 8-10-87; 8:45 am]

BILLING CODE 6560-50-M

FEDERAL MARITIME COMMISSION

46 CFR Parts 558, 559, 560, 561, 562, 564, 566, and 569

[Docket No. 87-9]

Filing of Agreements by Common Carriers and Other Persons Subject to the Shipping Act, 1916

AGENCY: Federal Maritime Commission.

ACTION: Supplemental notice of proposed rulemaking.

SUMMARY: The Federal Maritime Commission, in connection with its pending proposal to amend its rules governing the filing of agreements by common carriers and other persons subject to the Shipping Act, 1916, requests comments on the termination of the exemption of credit information agreements from that Act's filing and approval requirements.

DATE: Comments due on or before September 10, 1987.

ADDRESS: Send comments (original and fifteen copies) to: Joseph C. Polking, Secretary, Federal Maritime Commission, 1100 L Street, NW., Washington, DC 20573-0001, (202) 523-5725.

FOR FURTHER INFORMATION CONTACT:

Austin L. Schmitt, Acting Director, Bureau of Trade Monitoring, Federal Maritime Commission, 1100 L Street, NW., Washington, DC 20573-0001, (202) 523-5787

Robert D. Bourgoin, General Counsel, Federal Maritime Commission, 1100 L Street, NW., Washington, DC 20573-0001, (202) 523-5740