

§ 240.14d-100 Schedule 14D-1. Tender offer statement pursuant to section 14(d)(1) of the Securities Exchange Act of 1934.

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 14D-1

* * * * *

(CUSIP Number of Class of Securities)

(Name, Address, and Telephone Numbers of Person Authorized to Receive Notices and Communications on Behalf of Bidder)

Calculation of Filing Fee

Transaction valuation*	Amount of filing fee
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* Set forth the amount on which the filing fee is calculated and state how it was determined.

[] Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: _____
Form or Registration No.: _____
Filing Part: _____
Date Filed: _____

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Special Instructions for Complying with Schedule 14D-1

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Instructions. 1. * * *
2. This statement shall be accompanied by a fee payable to the Commission as required by § 240.0-11.

* * * * *

By the Commission.

John Wheeler,

Secretary.

July 1, 1985.

[FR Doc. 85-16578 Filed 7-11-85; 8:45 am]

BILLING CODE 8010-01-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[EE-14-81]

Deduction for Certain Foreign Deferred Compensation Plans; Public Hearing on Proposed Regulations

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of public hearing on proposed regulations.

SUMMARY: This document provides notice of a public hearing on proposed regulations relating to the limitations on

deductions and adjustments to earnings and profits (or accumulated profits) with respect to certain foreign deferred compensation plans.

DATES: The public hearing will be held on Friday, September 20, 1985, beginning at 10:00 a.m. Outlines of oral comments must be delivered or mailed by Friday, September 6, 1985.

ADDRESS: The public hearing will be held in the I.R.S. Auditorium, Seventh Floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, D.C. The requests to speak and outlines of oral comments should be submitted to the Commissioner of Internal Revenue, Attn: CC:LR:T (EE-14-81), Washington, D.C. 20224.

FOR FURTHER INFORMATION CONTACT: B. Faye Easley of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224, telephone 202-566-3935 (not a toll-free call).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is proposed regulations under section 404A of the Internal Revenue Code of 1954. The proposed regulations appeared in the **Federal Register** for Monday, April 8, 1985 (50 FR 13821).

The rules of § 601.601(a)(3) of the "Statement of Procedural Rules" (26 CFR Part 601) shall apply with respect to the public hearing. Persons who have submitted comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit, not later than Friday, September 6, 1985, an outline of the oral comments to be presented at the hearing and the time they wish to devote to each subject.

Each speaker will be limited to 10 minutes for an oral presentation exclusive of the time consumed by questions from the panel for the government and answers to these questions.

Because of controlled access restrictions, attendees cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the speakers. Copies of the agenda will be available free of charge at the hearing.

By the direction of the Commissioner of Internal Revenue.

Jonathan P. Marget,

Assistant Director, Employee Plans and Exempt Organizations Division.

[FR Doc. 85-16661 Filed 7-11-85; 8:45 am]

BILLING CODE 4830-01-M

Bureau of Alcohol, Tobacco and Firearms

27 CFR Part 9

[Notice No. 567]

Lodi Viticultural Area; Proposed Establishment

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 California, in the counties of Sacramento and San Joaquin, to be known as "Lodi." This proposal is the result of a petition submitted by a representative of the Lodi District Vintners Association. The establishment of viticultural areas and the subsequent use of viticultural area names in wine labeling and advertising will allow wineries to better designate the specific grape-growing area where their wines come from and will enable consumers to better identify wines they purchase.

DATE: Written comments must be received by August 26, 1985.

ADDRESS: Send written comments to: Chief, FAA, Wine and Beer Branch Bureau of Alcohol, Tobacco and Firearms, P.O. Box 385, Washington, D.C. 20044-0385, (Notice No. 567)

Copies of the petition, the proposed regulations, the appropriate maps, and the written comments will be available for public inspection during normal business hours at: ATF Reading Room, Room 4407, Federal Building, 12th and Pennsylvania Avenue, NW., Washington, D.C.

FOR FURTHER INFORMATION CONTACT: Roger Arnold, FAA, Wine and Beer Branch, Bureau of Alcohol, Tobacco and Firearms, 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. The regulations also 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, 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 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 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 submitted by a representative of the Lodi District Vintners Association, proposing an area in Sacramento and San Joaquin Counties, California, as a viticultural area to be known as "Lodi." The proposed Lodi viticultural area is bounded on the east by the Sacramento and San Joaquin County lines, on the south by the Calaveras River and Eightmile Road, and on the west by Interstate Highway 5, Hood-Franklin Road, and Franklin Boulevard. The northern boundary includes the section line running due east from Franklin Boulevard and connecting to the western end of Sheldon Road, Sheldon Road, the Central California Traction Co. Railroad, Grant Line Road, California State Highway 16, and Deer Creek. The proposed area of close to 458,000 acres includes approximately 39,900 acres of vineyards and 15 bonded wine cellars.

Viticultural Area Name

The petitioner submitted many newspaper articles dating from 1956 which show that this proposed area has been known as Lodi for many years.

Wine writers such as Leon D. Adams, in his definitive book, *The Wines of America*, (McGraw-Hill Book Company, New York, NY, 1978, Second Edition) describe the wines and climate of the Lodi region. The equally authoritative Hugh Johnson, *The World Atlas of Wine*, (Simon and Schuster, New York, 1971), refers to Lodi as the heart of the northern Central Valley vineyards benefiting from the cooling effects of air from San Francisco Bay. Alexis Lichine, in his *New Encyclopedia of Wines and Spirits* (Alfred A. Knopf, New York, NY, 1978), described the Sacramento Valley as a region somewhat affected by the moderating influence of San Francisco Bay air, with the Lodi-Sacramento district as the dominate wine-growing area. All these authors, plus many more in various other books, wine-related magazines, and news columns have long recognized the Lodi wine district.

Historical/Current Boundaries

The petitioner believes that there is good evidence that the proposed boundaries are well defined and geographically distinctive from surrounding areas.

(a) The eastern terminus of the currently proposed southern boundary is its point of intersection with the eastern boundary of San Joaquin County.

A small segment of southwestern Calaveras County has been omitted from the proposed viticultural area in consideration of the total absence of current viticultural activity, and in the belief any future viticulturalists in the segment would not desire to be identified with Lodi.

(b) The petitioner has used part of Interstate Highway 5, which is roughly parallel to Thornton Road, and runs from one-quarter to, at most, two miles west of Thornton Road as the western boundary. The petitioner believes that this is a well defined border. At the intersection of Interstate Highway 5 and Hood-Franklin Road the boundary jogs to the east approximately one-half mile to the intersection with Franklin Boulevard which it follows northeast to the meeting point with the section line running east which extends to Sheldon Road.

(c) The northern boundary starts from the point where Franklin Boulevard meets the section line extending due east to the western end of Sheldon Road, then continuing east along Sheldon Road to its intersection with the Central California Traction Co. Railroad, then southeast along the Central California Traction Co. Railroad to its intersection with Grant Line Road, and then extending northeast along

Grant Line Road parallel to the Cosumnes River.

At the point where Grant Line Road intersects California State Highway 16 the boundary follows Highway 16 southeast to Deer Creek, where it proceeds east along Deer Creek until it intersects the eastern boundary of Sacramento County.

(d) The eastern boundary excluded a small area of southwest Calaveras County including the principal community, Valley Springs. The proposed boundary will follow the eastern boundaries for Sacramento and San Joaquin Counties from Deer Creek in the north to the Calaveras River in the south.

Geographical/Viticultural Features

The petitioner claims the proposed viticultural area is distinguished from the surrounding areas by climatic variances and by soil differences. The petitioner bases these claims on the following:

(a) The proposed Lodi viticultural area is an inland area that is comprised mainly of alluvial fan, flood plain lands, and lower and higher terrace lands.

(b) Although the land both north and south of the area has some similar soil structures, it is the combination of these soils with the climatically moderating effect of air from San Francisco Bay that makes this area distinctive. Any northern boundary proposed for the Lodi viticultural area located significantly closer to Sacramento, and any other southern boundary located significantly closer to Stockton, would include land which experiences annual degree days more comparable to Sacramento and Stockton than to Lodi. To quote the United States Department of Agriculture (USDA) 1937 Soil Survey of the Lodi Area, "Owing to its location opposite the wind gap leading inland from the Golden Gate, the range in temperature is narrower than in more northerly and southerly parts of the great valley. Summer fogs are more common." Temperature data covering the period 1973 through 1982 compiled by the University of California Agricultural Extension Station at Sacramento, and the United States Department of Interior, Stockton, show a mean of 3570 degree days for Lodi, 4185 for Sacramento, and 4386 for Stockton.

(c) The primary difference on the eastern boundary is the change into the Sierra-Nevada foothills and the more upland soils. Also, an increase of rainfall is associated with an increase in elevation. To quote the same USDA 1937 Soil Survey, "Lodi, representative of valley plain, has 18.26 inches (of annual

rainfall); and Valley Springs, about eight miles east of the area, and more or less representative of the foothill country, has 24.03 inches."

(d) The area west of Interstate Highway 5 and Franklin Boulevard is flood-prone, poorly drained, delta land consisting of Ryde soils and peat. The segment of Highway 5 proposed as the western boundary of the Lodi viticultural area is primarily located on the first firm soil east of the Sacramento River system.

(e) Soils in the proposed Lodi viticultural area are primarily Hanford, Delhi, or Dinuba in the alluvial fan soils; or San Joaquin, Madera, Ramona, or Redding in the lower and upper terrace soils as shown in, "Soils of San Joaquin County, California" and "Soils of Sacramento County, California," University of California, Berkeley, California, 1952 and 1954.

Proposed Boundaries

The boundaries of the proposed Lodi viticultural area may be found on 16 U.S.G.S. 7.5 minute series maps. The names of the maps and the specific description of the boundaries of the proposed viticultural area can be found in the proposed regulations which immediately follow the preamble to this notice of proposed rulemaking.

Executive Order 12291

In compliance with Executive Order 12291, ATF has determined that this proposal is not a "major rule" since it will not result in:

(a) An annual effect on the economy of \$100 million or more;

(b) A major increase in costs or prices for consumers, individual industries, Federal, state, or local government agencies, or geographic regions; or

(c) Significant adverse effect on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

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.

Public Participation—Written Comments

ATF requests comments concerning this proposed viticultural area from all interested persons. Within the context of the identifying designation, Lodi, there may be geographical features which more accurately distinguish the boundaries of the proposed viticultural area. Therefore, alternative boundary proposals for defining a Lodi viticultural area are solicited. Comments received before the closing date will be carefully considered. Comments received after the closing date, and too late for consideration, will be treated as possible suggestions for future ATF action. ATF will not recognize any material or 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 comment. 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 request should include reasons why the commenter feels that a public hearing is necessary. The Director, however, reserves the right to determine, in the light of all circumstances, whether a public hearing will be held.

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.

Drafting Information

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

List of Subjects in 27 CFR Part 9

Administration practice and procedure, Consumer protection, Viticultural area, and Wine.

Authority and Issuance

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

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

Authority: August 29, 1935, Chapter 814, sec. 5, 49 Stat. 981, as amended (27 U.S.C. 205), unless otherwise noted.

Par. 2. The table of sections in 27 CFR Part 9, Subpart C, is amended to add the title of § 9.107 as follows:

Subpart C—Approved American Viticultural Areas

Sec.

* * * * *

9.107 Lodi.

Par. 3. Subpart C is amended to add § 9.107 to read as follows:

Subpart C—Approved American Viticultural Areas

* * * * *

§ 9.107 Lodi.

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

(b) *Approved maps.* The appropriate maps for determining the boundaries of the Lodi viticultural area are 16 U.S.G.S. 7.5 minute series maps. The maps are listed in the order in which the boundaries are described and are titled as follows:

- (1) "Valley Springs SW Quadrangle, California—San Joaquin Co." (1962, photoinspected 1973);
- (2) "Linden Quadrangle, California—San Joaquin Co." (1968);
- (3) "Waterloo Quadrangle, California—San Joaquin Co." (1968, photoinspected 1978);
- (4) "Lodi South Quadrangle, California—San Joaquin Co." (1968, photorevised 1976);
- (5) "Terminus Quadrangle, California—San Joaquin Co." (1978);
- (6) "Thornton Quadrangle, California" (1978);
- (7) "Bruceville Quadrangle, California" (1968, photorevised 1980);
- (8) "Florin Quadrangle, California" (1968, photorevised 1980);
- (9) "Elk Grove Quadrangle, California—Sacramento Co." (1968, photorevised 1979);
- (10) "Sloughouse Quadrangle, California—Sacramento Co." (1968, photorevised 1980);
- (11) "Buffalo Creek Quadrangle, California" (1967, photorevised 1980);

- (12) "Folsom SE Quadrangle, California" (1954, photorevised 1980);
 (13) "Carbondale Quadrangle, California" (1968, photorevised 1980);
 (14) "Goose Creek Quadrangle, California" (1968, photorevised 1980);
 (15) "Clements Quadrangle, California" (1968); and
 (16) "Wallace Quadrangle, California" (1962).

(c) *Boundaries.* The Lodi viticultural area is located in California in the counties of Sacramento and San Joaquin. The beginning point is located in the southeast corner of the viticultural area where the Calaveras River intersects the eastern boundary of San Joaquin County.

- (1) The Boundary proceeds west along the Calaveras River to the point of intersection with Eightmile Road;
 (2) Thence west along Eightmile Road to the point of intersection with Interstate Highway 5;
 (3) Thence north and then northwest along Interstate Highway 5 to its intersection with Hood-Franklin Road;
 (4) Thence east along Hood-Franklin Road to its intersection with Franklin Boulevard;
 (5) Thence northeast along Franklin Boulevard to its meeting point with the section line running due east and connecting to the western end of Sheldon Road;
 (6) Thence due east along the section line connecting to the western end of Sheldon Road;
 (7) Thence east along Sheldon Road to its intersection with the Central California Traction Co. Railroad;
 (8) Thence southeast along the Central California Traction Co. Railroad to its point of intersection with Grant Line Road;
 (9) Thence northeast along Grant Line Road to the point of intersection with California State Highway 16;
 (10) Thence southeast along California State Highway 16 to the point of intersection with Deer Creek;
 (11) Thence northeast along Deer Creek to the point of intersection with the eastern boundary of Sacramento County;
 (12) Thence southeast along the eastern boundary of Sacramento County and then along the eastern boundary of San Joaquin County to the point of intersection with the Calaveras River, the point of beginning.

Signed: June 28, 1985.

Stephen E. Higgins,
 Director.

[FR Doc. 85-16558 Filed 7-11-85; 8:45 am]

BILLING CODE 4810-31-M

DEPARTMENT OF EDUCATION

Office of Special Education and Rehabilitative Services

34 CFR Parts 369 and 376

Special Projects and Demonstrations for Providing Transitional Rehabilitation Services to Handicapped Youth

AGENCY: Department of Education.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Secretary proposes to issue regulations for the program under section 311(c) of the Rehabilitation Act of 1973, as amended. This program provides grants to State and other public and nonprofit agencies and organizations for transitional rehabilitation service projects that provide job training for handicapped youths and prepare them for entry into the labor force, including competitive or supported employment. No funds are available for this program in FY 85.

These proposed regulations include information about the kinds of projects supported under this program, the application requirements, and the selection criteria for evaluating applications.

DATE: Comments must be received on or before September 10, 1985.

ADDRESSES: All comments concerning these proposed regulations should be addressed to Albert Rotundo, Rehabilitation Services Administration, Department of Education, 400 Maryland Avenue, SW. (Switzer Building, Room 3038), Washington, D.C. 20202.

A copy of any comments that concern information collection requirements should also be sent to the Office of Management and Budget at the address listed in the Paperwork Reduction Act section of this preamble.

FOR FURTHER INFORMATION CONTACT: Albert Rotundo, Telephone: (202) 732-1299.

SUPPLEMENTARY INFORMATION: The Program of Special Projects and Demonstrations for Providing Transitional Rehabilitation Services to Handicapped Youth is authorized by section 311(c) of the Rehabilitation Act of 1973. Section 311(c) was added to the Act by the Rehabilitation Amendments of 1984, Pub. L. 98-221, enacted on February 22, 1984. This program supports special projects and demonstrations to provide job training for handicapped youths and prepare them for entry into the labor force. A summary of the proposed regulations follows:

Part 369—Vocational Rehabilitation Service Projects

Part 369 is amended to include appropriate references to the new Program of Special Projects and Demonstrations for Providing Transitional Rehabilitation Services to Handicapped Youth under 34 CFR Part 376.

Part 376—Special Projects and Demonstrations for Providing Transitional Rehabilitation Services to Handicapped Youth

Subpart A—General

Section 376.1 describes the purpose of the Program of Special Projects and Demonstrations for Providing Transitional Rehabilitation Services to Handicapped Youth

Section 376.2 identifies the parties that are eligible to receive grants under this program.

Section 376.3 identifies the regulations that apply to this program, including the Education Department General Administrative Regulations.

Section 376.4 provides definitions of terms applicable to this program. Section 376.4(b)(1) and (2) sets out the same definitions of "handicapped youth" and "supported employment" that are included in final regulations for the Secondary Education and Transitional Services for Handicapped Youth Program under Section 626 of the Education of the Handicapped Act published in the *Federal Register* on July 11, 1984 at 49 FR 28380.

Subpart B—What Kinds of Activities Does the Secretary Assist Under This Program?

Section 376.10 identifies various types of activities that may be supported under this program.

Subpart C—[Reserved]

Subpart D—How Does the Secretary Make a Grant?

Section 376.30 authorizes the Secretary, for any fiscal year, to give priority to one or more areas of project activity. This provision is necessary to ensure that the Secretary can meet program needs as they change from year to year. The proposed funding priorities for this program include the following: (1) Community-Based Transitional Rehabilitation Service Delivery; (2) Statewide Transitional Rehabilitation Service Delivery; (3) Transitional Rehabilitation Services for Handicapped Youth with Special Needs; (4) Transitional Rehabilitation Services for Institutionalized Persons; (5) Transitional Rehabilitation Services for