Corporate Finance: Review financial aspects of potential mergers, acquisitions and disposition of company or subsidiaries.

Data Analysis: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.

Litigation Consulting: Providing consulting and expert witness services relating to various bankruptcy matters such as insolvency, feasibility, avoiding actions, forensic accounting, etc.

Reconstruction Accounting: Reconstructing books and records from past transactions and bringing accounting current.

Tax Issues: Analysis of tax issues and preparation of state and federal tax returns.

Valuation: Appraise or review appraisals of assets.

Dated: April 25, 1996.

Joseph Patchan,

Director

[FR Doc. 96–11799 Filed 5–16–96; 8:45 am]

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[COTP Los Angeles-Long Beach, CA 96–008]

RIN 2115-AA97

Safety Zone; Long Beach Harbor, CA

AGENCY: Coast Guard, DOT. **ACTION:** Final rule with request for comments.

SUMMARY: The Coast Guard is establishing a temporary safety zone in the navigable waters of the United States in the vicinity of the South East side of Pier "J" in the Long Beach Outer Harbor, California. The event requiring the establishment of this safety zone is the Pier "J" breakwater construction project. Duration of this project is estimated to be 11 months. A safety zone is necessary to safeguard recreational and commercial craft from the dangers of the construction project and to prevent interference with the vessels engaged in these operations. The safety zone includes all waters within the boundaries defined by the line connecting the following coordinates:

U	U
Latitude	Longitude
33° 44.5′N.	118° 11.2′W.
33° 44.5′N.	118° 10.9′W.
33° 44.3′N.	118° 10.8′W.
33° 44.0′N.	118° 10.8′W.
33° 44.0′N.	118° 11.1′W.

Entry into, transit through, or anchoring within the safety zone by

vessels or persons other than those engaged in the construction project, or vessels servicing the Maersk terminal is prohibited unless authorized by the Captain of the Port.

DATES: Effective Date: This rule is effective at 12:01 a.m. PDT on April, 24, 1996 and will remain in effect until 12:01 a.m. PST on March 31, 1997, unless cancelled earlier by the Captain of the Port Los Angeles-Long Beach, Ca.

Comments: Comments on this regulation must be received by June 17, 1996.

ADDRESSES: Comments should be mailed to Commanding Officer, Coast Guard Marine Safety Office, 165 N. Pico Avenue, Long Beach, Ca 90802. Comments received will be available for inspection and copying within the Port Safety Division at MSO Los Angeles-Long Beach. Normal office hours are between 8 a.m. and 4 p.m., Monday through Friday, except federal holidays.

FOR FURTHER INFORMATION CONTACT: Chief Petty Officer Daniel J. Walsh, Port Safety and Security Division, Marine Safety Office Los Angeles-Long Beach, (310) 980–4454.

SUPPLEMENTARY INFORMATION: In accordance with 5 U.S.C. 553, a notice of proposed rulemaking was not published for this regulation and good cause exists for making it effective in less than 30 days after Federal Register publication. Following normal rulemaking procedures could not be done in a timely fashion in that the Coast Guard was not approached concerning the necessity for implementation of a safety zone until late in the planning process. The actual stipulations of the safety zone were not finalized until a date fewer than 30 days prior to the start of the project.

Although this regulation is published as a final rule without prior notice, an opportunity for public comment is nevertheless desirable to ensure the regulation is both reasonable and workable. Accordingly, persons wishing to comment may do so by submitting written comments to the office listed under ADDRESSES in this preamble. Those providing comments should identify the docket number (COTP Los Angeles-Long Beach, CA; 96-008) for the regulation and also include their name, address, and reason(s) for each comment presented. Persons wanting acknowledge of receipt of comments should enclose a stamped, selfaddressed postcard or envelope.

Based upon the comments received, the scope of the regulation may be changed.

Discussion of Regulation

The project to construct a breakwater around the Pier "J" Maersk terminal entrance has already been initiated. A safety zone is necessary to safeguard recreational and commercial craft from the dangers of the construction project and to prevent interference with vessels engaged in these operations. This safety zone will be enforced by U.S. Coast Guard personnel. The Coast Guard Auxiliary and the Long Beach Lifeguards will assist in the enforcement of the safety zone. Persons and vessels are prohibited from entering into, transiting through, or anchoring within the safety zone unless authorized by the Captain of the Port of his designated representative.

Regulatory Evaluation

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has been exempted from review by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this regulation to be so minimal that a full Regulatory Evaluation under paragraph 10(e) of the regulatory policies and procedures of the Department of Transportation is unnecessary. The safety zone does not extend into the vessel traffic lanes. It will have little or no impact on commercial vessels transiting through the harbor.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.), the Coast Guard must consider whether this regulation will have a significant economic impact on a substantial number of small entities. "Small entities" include independently owned and operated small businesses that are not dominant in their field and that otherwise qualify as "small business concerns" under Section 3 of the Small Business Act (15 U.S.C. 632). As discussed in the "Regulatory Evaluation" section, because it expects the impact of this regulation to be minimal, the Coast Guard certifies under 5 U.S.C. 605(b) that this regulation will not have a significant economic impact on a substantial number of small entities.

Collection of Information

This regulation contains no collection of information requirements under the

Paperwork Reduction Act (44 U.S.C. 3501 *et. seq.*).

Federalism

The Coast Guard has analyzed this regulation under the principles and criteria contained in Executive Order 12612, and has determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environmental Assessment

The Coast Guard has considered the environmental impact of this regulation and concluded that under section 2.B.2. of Commandant Instruction M16475.1B it will have no significant environmental impact and it is categorically excluded from further environmental documentation.

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security Measures, Waterways.

Regulation

In consideration of the foregoing, Subpart F of Part 165 of Title 33, Code of Federal Regulations, is amended as follows:

PART 165—[AMENDED]

1. The authority citation for 33 CFR part 165 continues to read as follows:

Authority: 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05–1(g), 6.04–1, 6.04–6 and 160.5; 49 CFR 1.46.

2. A new section 165.T11–058 is added to read as follows:

§ 165.T1158 Safety zone: Long Beach Harbor, CA

(a) *Location.* All waters within the boundaries defined by the line connecting the following coordinates are established as a safety zone (Datum: NAD 83):

Latitude Longitude	
33° 44.5′ N 118° 11.2′ V	٧.
33° 44.5′ N 118° 10.9′ V	V.
33° 44.3′ N 118° 10.8′ V	٧.
33° 44.0′ N 118° 10.8′ V	٧.
33° 44.0′ N 118° 11.1′ V	V.

- (b) Effective Date. This section is effective at 12:01 a.m. PDT on April 24, 1996. It will remain in effect until 12:01 a.m. PDT on March 31, 1997 unless cancelled earlier by the Captain of the Port.
- (c) Regulations. The general regulations governing safety zones contained in 33 CFR 165.23 apply. No person or vessel may enter or remain within the designated zones without the

permission of the Captain of the Port Los Angeles-Long Beach, California or his representative.

Dated: April 24, 1996. E.E. Page,

Captain, U.S. Coast Guard, Captain of the Port, Los Angeles-Long Beach, California. [FR Doc. 96–12427 Filed 5–16–96; 8:45 am] BILLING CODE 4910–14–M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 180

IPP 5F4445/R2235: FRL-5366-41

Allyl Isothiocyanate as a Component of Food Grade Oil of Mustard; Exemption From the Requirement of a Tolerance

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: This rule establishes an exemption from the requirement for a tolerance for residues of the insecticide and repellent, Allyl isothiocyanate (as a component of food grade Oil of Mustard), in or on all raw agricultural commodities, when applied according to approved labeling. Champon 100% Natural Products, Inc. of Boca Raton, Florida, requested this exemption. **EFFECTIVE DATE:** This regulation becomes effective May 17, 1996. ADDRESSES: Written objections and hearing requests, identified by the document control number, [[PP 5F4445/ R2235], may be submitted to: Hearing Clerk (1900), Environmental Protection Agency, Rm. M3708, 401 M St., SW., Washington, DC 20460. Fees accompanying objections and hearing requests shall be labeled "Tolerance Petition Fees" and forwarded to: EPA **Headquarters Accounting Operations** Branch, OPP (Tolerance Fees), P.O. Box 360277M, Pittsburgh, PA 15251. A copy of any objections and hearing requests filed with the Hearing Clerk should be identified by the document control number and submitted to: Public Response and Program Resources Branch, Field Operations Division (7506C), Office of Pesticide Programs, Environmental Protection Agency, 401 M St., SW., Washington, DC 20460. In person, bring copy of objections and hearing requests to: Rm. 1132, CM #2, 1921 Jefferson Davis Hwy., Arlington,

A copy of objections and hearing requests filed with the Hearing Clerk may also be submitted electronically by sending electronic mail (e-mail) to: opp-docket@epamail.epa.gov. Copies of

objections and hearing requests must be submitted as an ASCII file avoiding the use of special characters and any form of encryption. Copies of objections and hearing requests will also be accepted on disks in WordPerfect in 5.1 file format or ASCII file format. All copies of objections and hearing requests in electronic form must be identified by the docket number [PP 5F4445/R2235]. No Confidential Business Information (CBI) should be submitted through email. Electronic copies of objections and hearing requests on this rule may be filed online at many Federal Depository Libraries. Additional information on electronic submissions can be found below in this document.

FOR FURTHER INFORMATION CONTACT: By mail: Robert Forrest, Product Manager (PM) 14, Registration Division (7505C), Environmental Protection Agency, 401 M St., SW., Washington, DC 20460. Office location and telephone number: Rm. 219, CM #2, 1921 Jefferson Davis Highway, Arlington, VA 22202. (703) [305–6600].

SUPPLEMENTARY INFORMATION: In the Federal Register of October 25, 1995, (60 FR 54689), EPA issued a notice that Champon 100% Natural Products, Inc., had submitted pesticide petition (PP) 5F4445 to EPA proposing to amend 40 CFR part 180 by establishing a regulation pursuant to section 408 of the Federal Food, Drug, and Cosmetic Act (FFDCA), 21 U.S.C. 346a(d), "... to establish an exemption from the requirement of a tolerance for allyl isothiocyanate (a component of oil of mustard) in or on all fruits and vegetables, nuts, berries, and grains." There were no public comments received as a result of the publication of the notice of filing.

Allyl isothiocyanate, the subject of this exemption request, is a component of Oil of Mustard. The Agency has registered this active ingredient as a dog or cat repellent since 1962. Then, in 1991, the Agency registered three products as an insecticide and repellent to Champon 100% Natural Products for non-food/non-feed uses. This exemption request expands the use of this active ingredient for food/feed uses.

The Agency has evaluated the data and other relevant material submitted with the petition or obtained from other sources. These data and material show that:

1. Allyl isothiocyanate, as a component of oil of mustard, is on the Food and Drug Administration (FDA) Generally Recognized as Safe (GRAS) list (21 CFR 182.10, 182.20, 582.10 and 582.20).