

As discussed in the notice of filing (59 FR 64207), in 1973 the agency proposed to affirm mannitol as generally recognized as safe (GRAS) based on the findings by the Select Committee on GRAS Substances from the Life Sciences Research Office of the Federation of American Societies for Experimental Biology (38 FR 20046, July 26, 1973). In response to the proposal, the agency received comments, including information raising questions about the safety of mannitol. Therefore, the agency did not affirm the GRAS status of mannitol but instead established an interim food additive regulation for mannitol, pending additional study of the ingredient (39 FR 34178, September 23, 1974). At the time the interim regulation was established, the agency concluded that there would be no increased risk to the public health to continue existing uses and levels of use of mannitol while additional studies were carried out.

The interim regulation on mannitol specifies manufacturing procedures that do not include the fermentation process for manufacturing mannitol proposed in the petition. The petitioner provided evidence that mannitol produced using the proposed process is equivalent to mannitol produced as described in § 180.25. The petition, however, proposed no change in the allowed uses of mannitol. The agency concludes from its review that no change in consumer exposure to mannitol will result from the promulgation of an amendment to § 180.25 as proposed in the petition (Ref. 1).

FDA has evaluated the data in the petition and other relevant material. Based upon its review, the agency concludes that the use of the proposed manufacturing method for mannitol by fermentation of sugars or sugar alcohols such as glucose, sucrose, fructose, or sorbitol by the action of the yeast *Z. rouxii* is appropriate and that mannitol produced by this process is equivalent to mannitol produced as described in current § 180.25. Therefore, FDA concludes that § 180.25 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 21 CFR 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.

Any person who will be adversely affected by this regulation may at any time on or before April 1, 1996, 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.

#### Reference

The following reference has been placed on display in the Dockets Management Branch (address above) and may be seen by interested persons between 9 a.m. and 4 p.m., Monday through Friday.

1. Memorandum from S. E. Carberry, Chemistry Review Branch, Center for Food Safety and Applied Nutrition (CFSAN) to R. M. Angeles, Novel Ingredients Branch, CFSAN, May 23, 1994.

#### List of Subjects in 21 CFR Part 180

Food additives.

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 180 is amended as follows:

### **PART 180—FOOD ADDITIVES PERMITTED IN FOOD ON AN INTERIM BASIS OR IN CONTACT WITH FOOD PENDING ADDITIONAL STUDY**

1. The authority citation for 21 CFR part 180 continues to read as follows:

Authority: Secs. 201, 402, 403, 409, 701 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 342, 343, 348, 371); sec. 301 of the Public Health Service Act (42 U.S.C. 241).

2. Section 180.25 is amended by revising paragraph (a) to read as follows:

#### **§ 180.25 Mannitol.**

(a) Mannitol is the chemical 1,2,3,4,5,6,-hexanehexol (C<sub>6</sub>H<sub>14</sub>O<sub>6</sub>) a hexahydric alcohol, differing from sorbitol principally by having a different optical rotation. Mannitol is produced by one of the following processes:

(1) The electrolytic reduction or transition metal catalytic hydrogenation of sugar solutions containing glucose or fructose.

(2) The fermentation of sugars or sugar alcohols such as glucose, sucrose, fructose, or sorbitol using the yeast *Zygosaccharomyces rouxii*.

\* \* \* \* \*

Dated: February 14, 1996.

Fred R. Shank,

Director, Center for Food Safety and Applied Nutrition.

[FR Doc. 96-4716 Filed 2-29-96; 8:45 am]

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## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Parts 1, 20, and 25**

[TD 8630]

RIN 1545-AR56

#### **Actuarial Tables Exceptions; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations [TD 8630] which were published in the Federal Register for Wednesday, December 13, 1995 (60 FR 63913). The final regulations relate to income, estate, and gift tax regulations regarding exceptions to the use of valuation tables.

**EFFECTIVE DATE:** December 13, 1995.

**FOR FURTHER INFORMATION CONTACT:** William L. Blodgett, (202) 622-3090 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations that are the subject of this correction are under sections 170, 642, 664, 2031, 2512 and 7520 of the Internal Revenue Code.

**Need for Correction**

As published, TD 8630 contains a typographical error that is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-30272, is corrected as follows:

On page 63913, column 1, in the preamble in the caption **EFFECTIVE DATE**, line 2, the language "effective December 13, 1995." is corrected to read "effective December 13, 1995, and applicable for transfers after December 13, 1995".

Cynthia E. Grigsby,  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 96-4179 Filed 2-29-96; 8:45 am]

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**ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 52**

[CA 71-8-6938a; FRL-5423-9]

**Approval and Promulgation of Implementation Plans; California State Implementation Plan Revision; Kern County Air Pollution Control District, Sacramento Metropolitan Air Quality Management District**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** EPA is taking direct final action to approve revisions to the California State Implementation Plan (SIP). The revisions concern rules from the following districts: the Kern County Air Pollution Control District (KCAPCD) and the Sacramento Metropolitan Air Management Control District (SMAQMD). This approval action will incorporate two rules into the federally approved SIP and remove one rule from the SIP. The two rules control oxides of nitrogen (NO<sub>x</sub>) emissions from the operations of stationary gas turbines and the rule to be removed controls NO<sub>x</sub> emissions from steam generators used in the oil production operations.

The intended effect of approving these rules is to regulate emissions of NO<sub>x</sub> in accordance with the requirements of the Clean Air Act, as

amended in 1990 (CAA or the Act). In addition, the final action on these rules serves as a final determination that the findings of nonsubmittal for these rules have been corrected and that on the effective date of this action, any Federal Implementation Plan (FIP) clock is stopped. Thus, EPA is finalizing the approval of these revisions into the California SIP under provisions of the CAA regarding EPA action on SIP submittals, SIPs for national primary and secondary ambient air quality standards and plan requirements for nonattainment areas.

**DATES:** This action is effective on April 30, 1996 unless adverse or critical comments are received by April 1, 1996. If the effective date is delayed, a timely notice will be published in the Federal Register.

**ADDRESSES:** Copies of the rules and EPA's evaluation report of each rule are available for public inspection at EPA's Region IX office during normal business hours. Copies of the submitted rules are also available for inspection at the following locations:

Rulemaking Section (A-5-3), Air and Toxics Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105.

Environmental Protection Agency, Air Docket (6102), 401 "M" Street SW., Washington, D.C. 20460.

California Air Resources Board, Stationary Source Division, Rule Evaluation Section, 2020 "L" Street, Sacramento, CA 95814.

Kern County Air Pollution Control District, 2700 "M" Street, Suite 290, Bakersfield, CA 93301.

Sacramento Metropolitan Air Quality Management District, 8411 Jackson Road, Sacramento, CA 95826.

**FOR FURTHER INFORMATION CONTACT:**

Daniel A. Meer, Rulemaking Section (A-5-3), Air and Toxics Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901, Telephone: (415) 744-1185.

**SUPPLEMENTARY INFORMATION:****Applicability**

The rules being approved into the California SIP include: KCAPCD, Rule 425, Cogeneration Gas Turbine Engines (Oxides of Nitrogen), and SMAQMD, Rule 413, Stationary Gas Turbines. The rule being removed from the SIP is KCAPCD Rule 425, Oxides of Nitrogen Emissions from Steam Generators Used in Thermally Enhanced Oil Recovery—Western Kern County Fields. The KCAPCD rules were submitted by the California Air Resources Board (CARB)

to EPA on November 18, 1993 and the SMAQMD rule was submitted on June 16, 1995.

**Background**

On November 15, 1990, the Clean Air Act Amendments of 1990 (CAA or the Act) were enacted. Public Law 101-549, 104 Stat. 2399, codified at 42 U.S.C. 7401-7671q. The air quality planning requirements for the reduction of NO<sub>x</sub> emissions through reasonably available control technology (RACT) are set out in section 182(f) of the CAA. On November 25, 1992, EPA published a Notice of Proposed Rulemaking (NPRM) entitled "State Implementation Plans; Nitrogen Oxides Supplement to the General Preamble; Clean Air Act Amendments of 1990 Implementation of Title I; Proposed Rule," (the NO<sub>x</sub> Supplement) which describes and provides guidance on the requirements of section 182(f). The NO<sub>x</sub> Supplement should be referred to for further information on the NO<sub>x</sub> requirements and is incorporated into this proposal by reference.

Section 182(f) of the Clean Air Act requires States to apply the same requirements to major stationary sources of NO<sub>x</sub> ("major" as defined in section 302 and section 182(c), (d), and (e)) as are applied to major stationary sources of volatile organic compounds (VOCs), in moderate or above ozone nonattainment areas. The Kern County area is classified as serious; the Sacramento Metro Area is classified as severe;<sup>1</sup> therefore these areas were subject to the RACT requirements of section 182(b)(2), cited below.

Section 182(b)(2) requires submittal of RACT rules for major stationary sources of VOC emissions (not covered by a pre-enactment control techniques guidelines (CTG) document or a post-enactment CTG document) by November 15, 1992. There were no NO<sub>x</sub> CTGs issued before enactment and EPA has not issued a CTG document for any NO<sub>x</sub> sources since enactment of the CAA. The RACT rules covering NO<sub>x</sub> sources and submitted as SIP revisions, are expected to require final installation of the actual NO<sub>x</sub> controls as expeditiously as practicable, but not later than May 31, 1995.

The State of California submitted many revised RACT rules for incorporation into its SIP on November 18, 1993 and June 16, 1995, including the rules being acted on in this

<sup>1</sup> Kern County retained its designation of nonattainment and was classified by operation of law pursuant to sections 107(d) and 181(a) upon the date of enactment of the CAA. See 55 FR 56694 (November 6, 1991). The Sacramento Metro Area was reclassified from serious to severe on June 1, 1995. See 60 FR 20237 (April 25, 1995).