the Hardwood, Plywood & Veneer Association.² The "ANSI Canvass Method," in which industry members with an interest in hardwood and decorative plywood were contacted, was used to achieve consensus for the standard.³

The ANSI standard sets forth detailed product quality, labeling, and testing requirements for a variety of wood- and veneer-finished products. Specifically, the ANSI/HPVA publication's abstract states, in part, that the ANSI Standard for Hardwood and Decorative Plywood:

[E]stablishes nationally recognized classifications, quality criteria, test methods, definitions, and product marking and designation practices for plywood produced primarily from hardwoods. It is intended for voluntary use for reference in trade literature, catalogs, sales contracts, building codes

* * * to describe the quality aspects of the product and the means to determine conformance.

While, unlike the Guides, the ANSI standard does not expressly prohibit sellers from misrepresenting the composition of a particular wood or simulated wood product, it provides detailed classifications and criteria for product advertising and labeling. The Commission believes that the ANSI voluntary industry standard indeed provides an adequate basis for a common understanding among industry members through its highly specific descriptions of the qualities and characteristics of hardwood and decorative plywood products.

Industry compliance with both the Guides and the ANSI standard appears to be exemplary. In the 27 years since the Guides were issued, the Commission has not received any complaints or initiated any enforcement actions relating to these Guides. The existence of a strong industry standard and the level of compliance it commands, viewed in conjunction with the Commission's unfettered ability to pursue actions against members of this industry for engaging in unfair and deceptive acts and practices under section 5 of the FTC Act, 15 U.S.C. 45, sufficiently ensures that sellers will not mislead consumers in the future in the labeling, advertising, or sale of decorative wall paneling. If, in the future, deceptive practices prove to be a problem in this industry, however, the Commission may pursue enforcement actions as needed on a case-by-case

For the reasons explained in this notice, the Commission has determined

to rescind the Guides because they are no longer necessary.

List of Subjects in 16 CFR Part 243

Advertising, Forests and forest products, Labeling, Trade practices, Wall paneling industry.

PART 243—[REMOVED]

The Commission, under authority of sections 5(a)(1) and 6(g) of the Federal Trade Commission Act, 15 U.S.C. 45(a)(1) and 46(g), amends Chapter I of Title 16 of the Code of Federal Regulations by removing part 243.

By direction of the Commission.

Donald S. Clark,

Secretary.

[FR Doc. 98–33705 Filed 12–18–98; 8:45 am] BILLING CODE 6750–01–P

DEPARTMENT OF HEALTH AND HUMAN RESOURCES

Food and Drug Administration

21 CFR Part 520

Oral Dosage Form New Animal Drugs; Oxytetracycline Tablet/Bolus

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of a new animal drug application (NADA) filed by Boehringer Ingelheim Vetmedica, Inc. The NADA provides for use of oxytetracycline boluses for control and treatment of bacterial enteritis and bacterial pneumonia in beef and dairy calves. EFFECTIVE DATE: December 21, 1998.

FOR FURTHER INFORMATION CONTACT: Dianne T. McRae, Center for Veterinary

Dianne T. McRae, Center for Veterinary Medicine (HFV–102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–0212.

SUPPLEMENTARY INFORMATION:

Boehringer Ingelheim Vetmedica, Inc., 2621 North Belt Highway, St. Joseph, MO 64506–2002, filed NADA 141–002 that provides for use of Oxy 500 and 1,000 Calf Boluses (oxytetracycline hydrochloride boluses) for control and treatment of bacterial diseases of beef and dairy calves caused by organisms sensitive to oxytetracycline, bacterial enteritis caused by *Salmonella typhimurium* and *Escherichia coli* and bacterial pneumonia caused by *Pasteurella multocida*. The NADA is approved as of October 26, 1998. The regulations are amended in 21 CFR

520.1660c by revising the section heading, paragraphs (a) and (b), by removing an outdated paragraph (c), by redesignating paragraphs (d) and (e) as paragraphs (c) and (d), and by amending paragraph (d)(3) to reflect the approval. The basis for approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Dockets Management Branch (HFA–305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

List of Subjects in 21 CFR Part 520

Animal drugs.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 520 is amended as follows:

PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

- 1. The authority citation for 21 CFR part 520 continues to read as follows: **Authority:** 21 U.S.C. 360b.
- 2. Section 520.1660c is amended by revising the section heading, by revising paragraphs (a) and (b), by removing paragraph (c), by redesignating paragraphs (d) and (e) as paragraphs (c) and (d), and by revising the 4th sentence in newly redesignated paragraph (d)(3) to read as follows:

§ 520.1660c Oxytetracycline hydrochloride tablets/boluses.

- (a) *Specifications*. Each tablet or bolus contains 250, 500, or 1,000 milligrams of oxytetracycline hydrochloride.
- (b) *Sponsors*. For sponsors in § 510.600(c) of this chapter: See 000010 for use of 500 and 1,000 milligram boluses. See 000069 for use of 250 and 500 milligram tablets.

* * *

(d) * * *

(3) * * * For sponsor 000069: Discontinue treatment 7 days prior to slaughter. * * *

² Prior to January 1, 1993, HPVA was known as the Hardwood & Plywood Manufacturers Association.

³ ANSI/HPVA HP-1-1994, at iv.

Dated: November 30, 1998.

Stephen F. Sundlof,

Director, Center for Veterinary Medicine.
[FR Doc. 98–33637 Filed 12–18–98; 8:45 am]
BILLING CODE 4160–01–F

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 558

New Animal Drugs for Use in Animal Feeds; Chlortetracycline and Monensin Sodium

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of an abbreviated new animal drug application (ANADA) filed by Alpharma Inc. The ANADA provides for the use of approved chlortetracycline Type A medicated articles and monensin sodium Type A medicated articles in making Type C medicated chicken feed used as an aid in the reduction of mortality due to E. coli infections susceptible to such treatments and as an aid in the prevention of coccidiosis caused by Eimeria tenella, E. necatrix, E. acervulina, E. maxima, E. brunetti, and E. mivati in broiler chickens.

EFFECTIVE DATE: December 21, 1998.

FOR FURTHER INFORMATION CONTACT: Lonnie W. Luther, Center for Veterinary

Medicine (HFV–102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–0209.

SUPPLEMENTARY INFORMATION: Alpharma Inc., One Executive Dr., P.O. Box 1399, Fort Lee, NJ 07024, is the sponsor of ANADA 200–263 that provides for the use of approved ChlorMaxTM Coban®, chlortetracycline Type A medicated articles and monensin sodium Type A medicated articles) in making Type C medicated chicken feed used as an aid in the reduction of mortality due to *E*. coli infections susceptible to such treatments, and as an aid in the prevention of coccidiosis caused by E. tenella, E. necatrix, E. acervulina, E. maxima, E. brunetti, and E. mivati in broiler chickens. The ANADA is approved as a generic copy of Roche Vitamins, Inc.'s NADA 121–553, Aureomycin®-Coban®. ANADA 200-263 is approved as of September 21, 1998, and the regulations are amended in 21 CFR 558.355 to reflect the approval. The basis for approval is

discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Dockets Management Branch (HFA–305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(2) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds. Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: 21 U.S.C. 360b, 371.

§ 558.355 [Amended]

2. Section 558.355 *Monensin* is amended in paragraph (b)(11) by removing "(f)(1)(xviii)" and adding in its place "(f)(1)(xiv), (xviii)," and in paragraph (f)(1)(xiv)(b) by removing the phrase "No. 063238" and adding in its place "Nos. 046573 and 063238".

Dated: November 30, 1998.

Stephen F. Sundlof,

Director, Center for Veterinary Medicine.
[FR Doc. 98–33636 Filed 12–18–98; 8:45 am]
BILLING CODE 4160–01–F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

[TD 8794]

RIN 1545-AW58

Increase In Cash-Out Limit Under Sections 411(a)(7), 411(a)(11), and 417(e)(1) for Qualified Retirement Plans

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations providing guidance relating to the increase from \$3,500 to \$5,000 of the limit on distributions from qualified retirement plans that can be made without participant consent. This increase is contained in the Taxpayer Relief Act of 1997. In addition, these regulations eliminate, for most distributions, the "lookback rule" pursuant to which the qualified plan benefits of certain participants are deemed to exceed this limit on mandatory distributions. The final and temporary regulations affect sponsors and administrators of qualified retirement plans, and participants in those plans. The final regulations also amend the existing final regulations to cross-reference the temporary regulations. The text of the temporary regulations also serves, in part, as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of the Federal Register.

DATES: Effective Date: These regulations are effective December 21, 1998.

Applicability Date: These final and temporary regulations generally apply to distributions made on or after March 22, 1999. However, employers are permitted to apply the final regulations and the temporary regulations other than § 1.411(a)–11T(c)(3)(i) to plan years beginning on or after August 6, 1997. FOR FURTHER INFORMATION CONTACT:

FOR FURTHER INFORMATION CONTACT: Michael J. Karlan, (202) 622–6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Income Tax Regulations and the Employment Tax Regulations (26 CFR parts 1 and 31) under sections 411(a)(7), 411(a)(11), and 417(e)(1) regarding restrictions on involuntary distributions and joint and survivor annuity requirements for qualified plans. The final and temporary regulations change the existing regulations to take into account amendments made by the Taxpayer Relief Act of 1997 (TRA '97), Public Law 105–34, 111 Stat. 788 (1997).

Explanation of Provisions

A. Restrictions on Mandatory Distributions

Prior to the enactment of TRA '97, section 411(a)(11)(A) provided that if the present value of any nonforfeitable accrued benefit exceeded \$3,500, a plan met the requirements of section