

Portion of dividend to a shareholder attributable to accumulated profits of a particular pre-1987 taxable year	=	Dividend paid out of pre-1987 accumulated profits with respect to the particular pre-1987 taxable year	×	Dividend to shareholder
				Total dividends paid to all shareholders

\* \* \* \* \*  
(d) \* \* \*

(2) \* \* \* (i) \* \* \*

Foreign taxes deemed paid by domestic shareholder or upper-tier corporation with respect to a separate category under section 904(d)	=	Post-1986 foreign income taxes of first-tier or lower-tier corporation allocated and apportioned to a separate category under § 1.904-6	×	Dividend amount attributable to a separate category
				Post-1986 undistributed earnings of first-tier or lower-tier corporation attributable to the separate category

\* \* \* \* \*  
Cynthia E. Grigsby,  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*  
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**ACTION:** Advance notice of proposed rulemaking (ANPR); reopening of comment period.

**SUMMARY:** On December 27, 1994, NMFS published an ANPR in response to a petition requesting the issuance of regulations that will establish specific protection zones around every northern right whale. NMFS solicited public comment and information until February 27, 1995, to assist in determining the need for and types of conservation measures that would be effective in minimizing human-induced disturbance of and harmful interaction with northern right whales. In response to several requests for an extension of the ANPR comment period, NMFS is reopening the comment period for 30 days to provide additional opportunity to submit suggestions and commentary on potentially effective measures to

reduce harmful interaction with northern right whales.

**DATES:** New information and comments must be submitted on or before April 3, 1995.

**ADDRESSES:** Comments should be addressed to Chief, Marine Mammal Division, Office of Protected Resources, National Marine Fisheries Service, 1315 East-West Highway, Silver Spring, MD 20910.

**FOR FURTHER INFORMATION CONTACT:** Margot Bohan, NMFS, Office of Protected Resources at (301) 713-2322, or Doug Beach, NMFS, Northeast Regional Office at (508) 281-9254.

Dated: February 24, 1995.  
William W. Fox, Jr.,  
*Director, Office of Protected Resources, National Marine Fisheries Service.*

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**DEPARTMENT OF COMMERCE**

**National Oceanic and Atmospheric Administration**

**50 CFR Part 222**

[Docket No. 941126-4326; I.D. 112294A]

**North Atlantic Right Whale Protection; Reopening of Comment Period**

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.