

6. *Office of Primary Interest.* Office of the Commissioner, Financial Management Service.

Gerald Murphy,

Fiscal Assistant Secretary.

[FR Doc. 95-12549 Filed 5-22-95; 8:45 am]

BILLING CODE 4810-25-P

Internal Revenue Service

[Delegation Order No. 175 (Rev. 3)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of authority.

SUMMARY: The authority to determine that a plan amendment is reasonable and provides for only de minimis increases in the liabilities of the plan in accordance with section 412(f)(2)(A) of the Internal Revenue Code (Code) and section 304(b)(2)(A) of the Employee Retirement Income Security Act of 1974 (ERISA) has already been delegated to the Director, Employee Plans Division, with authority to redelegate. There is

now delegated to the Director, Employee Plans Division, the additional authority to determine that a plan amendment is reasonable and provides for only de minimis increases in the liabilities of the plan in accordance with section 401(a)(3-3)(B)(ii) of the Code and section 204(i)(2)(A) of ERISA, with authority to redelegate, but not below Branch Chiefs, Employee Plans Division.

EFFECTIVE DATE: May 19, 1995.

FOR FURTHER INFORMATION CONTACT: John H. Turner, CP:E:EP:P:2, Room 6702, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-6214 (not a toll-free number).

Effective Date: May 19, 1995, Authority to Determine if Plan Amendment is Reasonable and Has De Minimis Effect on Plan Liability in Accordance with Section 412(f)(2)(A) of the Internal Revenue Code (Code) and Section 304(b)(2)(A) of the Employee Retirement Income Security Act (ERISA), or Section 401(a)(33)(B)(ii) of the Code and Section 204(i)(2)(A) of ERISA.

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-10, there is hereby delegated to the Director, Employee Plans Division, the authority to determine that a plan amendment is reasonable and provides for only de minimis increases in the liabilities of the plan in accordance with section 412(f)(2)(A) of the Code and section 304(b)(2)(A) of ERISA or in accordance with section 401(a)(33)(B)(ii) of the Code and section 204(i)(2)(A) of ERISA.

The authority delegated herein may be redelegated, but not below Branch Chiefs, Employee Plans Division.

To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.

Delegation Order No. 175 (Rev. 2), effective October 31, 1987, is superseded.

Dated: April 13, 1995.

Phil Brand,

Chief Compliance Officer.

[FR Doc. 95-12515 Filed 5-22-95; 8:45 am]

BILLING CODE 4830-01-U