

[File No. 1-11922]

Issuer Delisting; Notice of Application To Withdraw From Listing and Registration; (MedicalControl, Inc., Common Stock, \$0.01 Par Value, Warrants Expiring May 13, 1996)

August 1, 1995.

MedicalControl, Inc. ("Company") has filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act") and Rule 12d2-2(d) promulgated thereunder, to withdraw the above specified securities ("Securities") from listing and registration on the Pacific Stock Exchange, Incorporated ("PSE").

The reasons alleged in the application for withdrawing the Securities from listing and registration include the following:

According to the Company, the primary reason for this action relates to the lack of trading volume on the PSE. The Board of Directors is unaware of any benefit based on its evaluation of the listing. The Company also is listed on the Nasdaq National Market System where the stock primarily trades.

Any interested person may, on or before August 22, 1995, submit by letter to the Secretary of the Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, DC 20549, facts bearing upon whether the application has been made in accordance with the rules of the exchanges and what terms, if any, should be imposed by the Commission for the protection of investors. The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.

Jonathan G. Katz,
Secretary.

[FR Doc. 95-19387 Filed 8-4-95; 8:45 am]

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with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act") and Rule 12d2-2(d) promulgated thereunder, to withdraw the above specified securities ("Securities") from listing and registration on the Boston Stock Exchange, Inc. ("BSE").

The reasons alleged in the application for withdrawing the Securities from listing and registration include the following:

According to the Company, the Securities are currently listed on the BSE under the symbols "NUH" and "NUHW" respectively. The Securities also currently trade on the Nasdaq Small Cap under the Symbols "NUMD" and "NUMDW". It is the Company's intention to continue to have the Securities listed on the Nasdaq. The Company is seeking to delist from the BSE because there has been no trading activity in the Securities on the BSE since the Company's original listing in February 1995. The Company does not wish to continue any expenses associated with the BSE listing. All trading in the Securities occurs on the Nasdaq.

Any interested person may, on or before August 22, 1995, submit by letter to the Secretary of the Securities and Exchange Commission, 450 Fifth Street NW., Washington, DC 20549, facts bearing upon whether the application has been made in accordance with the rules of the BSE and what terms, if any, should be imposed by the Commission for the protection of investors. The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.

Jonathan G. Katz,
Secretary.

[FR Doc. 95-19388 Filed 8-4-95; 8:45 am]

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May 13, 1995 and continuing through June 23, 1995.

In addition, applications for economic injury loans from small businesses located in the contiguous counties of Decatur and Wayne in the State of Iowa may be filed until the specified date at the previously designated location.

Any counties contiguous to the above-named primary county and not listed herein have been previously declared.

All other information remains the same, i.e., the termination date for filing applications for physical damage is August 11, 1995, and for loans for economic injury the deadline is March 12, 1996.

The economic injury number for Missouri is 853400 and for Iowa the number is 853900.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008)

Dated: July 28, 1995.

James W. Hammersley,
Acting Associate Administrator for Disaster Assistance.

[FR Doc. 95-19319 Filed 8-4-95; 8:45 am]

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[Declaration of Disaster Loan Area #2801]

New York; Declaration of Disaster Loan Area

Jefferson County and the contiguous counties of Lewis, Oswego, and St. Lawrence in the State of New York constitute a disaster area as a result of damages caused by severe thunderstorms which occurred on July 15, 1995. Applications for loans for physical damages as a result of this disaster may be filed until the close of business on September 28, 1995, and for economic injury until the close of business on April 29, 1996, at the address listed below: U.S. Small Business Administration, Disaster Area 1 Office, 360 Rainbow Boulevard South, 3rd Floor, Niagara Falls, New York 14303, or other locally announced locations.

The interest rates are:

	Percent
For physical damage:	
Homeowners with credit available elsewhere	8.000
Homeowners without credit available elsewhere	4.000
Businesses with credit available elsewhere	8.000
Businesses and non-profit organizations without credit available elsewhere	4.000
Others (including non-profit organizations) with credit available elsewhere	7.125

[File No. 1-12992]

Issuer Delisting; Notice of Application To Withdraw From Listing and Registration; (NuMed Home Health Care, Inc., Common Stock, \$0.001 Par Value, Redeemable Common Stock Purchase Warrants Expiring February 7, 2000)

August 1, 1995.

NuMed Home Health Care, Inc. ("Company") has filed an application

SMALL BUSINESS ADMINISTRATION

[Declaration of Disaster Loan Area #2783]

Missouri; Declaration of Disaster Loan Area (Amendment #3)

The above-numbered Declaration is hereby amended, effective July 21, 1995, to include Mercer County in the State of Missouri as a disaster area due to damages caused by severe storms, hail, tornadoes, and flooding beginning on

	Percent
For economics injury: Businesses and small agricultural cooperatives without credit available elsewhere	4.000

The number assigned to this disaster for physical damage is 280111 and for economic injury the number is 860200.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008)

Dated: July 28, 1995.

Philip Lader,

Administration.

[FR Doc. 95-19320 Filed 8-4-95; 8:45 am]

BILLING CODE 8025-01-M

[Declaration of Disaster Loan Area #2793]

Virginia; Declaration of Disaster Loan Area (Amendment #1)

The above-numbered Declaration is hereby amended, in accordance with notices from the Federal Emergency Management Agency dated July 10 and 12, 1995, to include the City of Bedford and Amherst, Bedford, and Franklin Counties in the Commonwealth of Virginia as a disaster area due to damages caused by severe storms and flooding beginning on June 22, 1995 and continuing.

In addition, applications for economic injury loans from small businesses located in the contiguous counties of Floyd and Patrick in the Commonwealth of Virginia may be filed until the specified date at the previously designated location.

Any counties contiguous to the above-named primary counties and not listed herein have been previously declared.

All other information remains the same, i.e., the termination date for filing applications for physical damage is August 29, 1995, and for loans for economic injury the deadline is April 3, 1996.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008)

Dated: July 27, 1995.

Bernard Kulik,

Associate Administrator for Disaster Assistance.

[FR Doc. 95-19321 Filed 8-4-95; 8:45 am]

BILLING CODE 8025-01-M

SOCIAL SECURITY ADMINISTRATION

Social Security Ruling SSR 95-3p.; Title II: Transactions Involving Noncash Transfers for Agricultural Labor

AGENCY: Social Security Administration.

ACTION: Notice of Social Security Ruling.

SUMMARY: In accordance with 20 CFR 422.406(b)(1), the Commissioner of Social Security gives notice of Social Security Ruling 95-3p. This Policy Interpretation Ruling explains when certain transactions involving noncash transfers for agricultural labor may be considered wages under Section 209(a) of the Social Security Act. The Internal Revenue Service (IRS) issued guidelines for evaluating whether such transactions are, in economic reality, payments in cash and therefore wages for purposes of the Federal Insurance Contributions Act tax. Since the Social Security Administration (SSA) does not have such guidelines, these transactions have not been treated by SSA as wage payments for Social Security coverage and annual earnings test purposes. The purpose of this Ruling is to achieve consistent treatment between SSA and the IRS of transactions involving noncash transfers for agricultural labor.

EFFECTIVE DATE: August 7, 1995.

FOR FURTHER INFORMATION CONTACT:

Joanne K. Castello, Division of Regulations and Rulings, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235, (410) 965-1711.

SUPPLEMENTARY INFORMATION: Although we are not required to do so pursuant to 5 U.S.C. 552(a)(1) and (a)(2), we are publishing this Social Security Ruling in accordance with 20 CFR 422.406(b)(1).

Social Security Rulings make available to the public precedential decisions relating to the Federal old-age, survivors, disability, supplemental security income, and black lung benefits programs. Social Security Rulings may be based on case decisions made at all administrative levels of adjudication, Federal court decisions, Commissioner's decisions, opinions of the Office of the General Counsel, and other policy interpretations of the law and regulations.

Although Social Security Rulings do not have the force and effect of the law or regulations, they are binding on all components of the Social Security Administration, in accordance with 20 CFR 422.406(b)(1), and are to be relied upon as precedents in adjudicating other cases.

If this Social Security Ruling is later superseded, modified, or rescinded, we will publish a notice in the **Federal Register** to that effect.

(Catalog of Federal Domestic Assistance, Program Nos. 96.001 Social Security—Disability Insurance; 96.002 Social Security—Retirement Insurance; 96.004

Social Security—Survivors Insurance; 96.005 Special Benefits for Disabled Coal Miners)

Dated: July 27, 1995.

Shirley S. Chater,

Commissioner of Social Security.

Policy Interpretation Ruling—Title II: Transactions Involving Noncash Transfers for Agricultural Labor

Purpose: This Ruling explains when certain transactions involving noncash transfers for agricultural labor may be considered wages under section 209(a) of the Social Security Act. The purpose of this Ruling is to provide that the treatment afforded by the Social Security Administration (SSA) of such transactions will be the same as the treatment afforded by the Internal Revenue Service (IRS).

Citation (Authority): Sections 209(a), 210(f), and 210(j)(2) of the Social Security Act (the Act); Regulations No. 4, sections 404.1005, 404.1007, 404.1010, 404.1016, 404.1017, 404.1041(e), 404.1055, 404.1056, 404.1068(c), and 404.1074.

Background: Section 209(a)(7)(A) of the Act and section 3121(a)(8)(A) of the Internal Revenue Code (IRC) provide that, for purposes of Social Security coverage and Federal Insurance Contributions Act (FICA) taxation, respectively, the term "wages" does not include "remuneration paid in any medium other than cash for agricultural labor" (as defined in section 210(f) of the Act and section 3121(g) of the IRC). Any medium other than cash (generally referred to as "in-kind" payments) includes, for example, lodging, food, clothing, or agricultural commodities. Some farmers have attempted to use commodity payments as remuneration for agricultural services to avoid paying FICA tax. This practice can prevent farm workers from accumulating the quarters of coverage needed to qualify for Social Security benefits. However, the IRS clarified in Revenue Ruling 79-207 and in subsequent guidelines that a transfer of an in-kind item which is immediately converted to cash is, in economic reality, a payment in cash not subject to the wage exclusion. The effect of the ruling is that certain transactions involving in-kind transfers for agricultural labor have been considered cash payments and therefore wages subject to tax under FICA. SSA policy has been not to treat such in-kind transfers as wages under the Act when evaluating them for Social Security coverage purposes.

To achieve consistent treatment between SSA and the IRS of transactions involving in-kind transfers for agricultural labor, SSA is adopting