

(4) *Identity*. Using the high-performance liquid chromatographic procedure described in paragraph (b)(1) of this section, the retention times for the peaks of the active ingredients must be within 2 percent of the retention times for the peaks of the corresponding reference standards.

Dated: November 13, 1995.

Murray M. Lumpkin,

*Deputy Director, Center for Drug Evaluation and Research.*

[FR Doc. 95-28893 Filed 11-24-95; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8600]

RIN 1545-AE86

#### Definition of an S Corporation; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations [TD 8600] which were published in the Federal Register for Friday, July 21, 1995 (60 FR 37578). The final regulations relate to the definition of an *S corporation*.

**EFFECTIVE DATE:** July 21, 1995.

**FOR FURTHER INFORMATION CONTACT:** Laura Howell, (202) 622-3060 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction are under section 1361 of the Internal Revenue Code.

##### Need for Correction

As published, TD 8600 contains a typographical error that is in need of correction.

##### Correction of Publication

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-17914, is corrected as follows:

#### § 1.1361-1 [Corrected]

On page 37587, column 1, § 1.1361-1 (which was corrected at 60 FR 49976, Sept. 27, 1995), paragraph (k)(1), paragraph (ii) of *Example 1*, in the last sentence of the paragraph, the date "July

27, 1997" is corrected to read "July 28, 1997".

Cynthia E. Grigsby,

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-28801 Filed 11-24-95; 8:45 am]

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## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 916

[SPATS No. KS-016-FOR]

#### Kansas Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Final rule; approval of amendment.

**SUMMARY:** OSM is approving a proposed amendment to the Kansas regulatory program (hereinafter referred to as the "Kansas program") under the Surface Mining Control and Reclamation Act of 1977. Kansas proposed revisions to its approved revegetation success guidelines pertaining to an additional measurement technique that could be used to determine woody stem density. The amendment is intended to improve operational efficiency.

**EFFECTIVE DATE:** November 27, 1995.

#### FOR FURTHER INFORMATION CONTACT:

Brent Wahlquist, Regional Director, Mid-Continent Regional Coordinating Center, Office of Surface Mining, Alton Federal Building, 501 Belle Street, Alton, Illinois, 62002, Telephone: (618) 463-6460.

#### SUPPLEMENTARY INFORMATION:

- I. Background on the Kansas Program
- II. Submission of the Proposed Amendment
- III. Director's Findings
- IV. Summary and Disposition of Comments
- V. Director's Decision
- VI. Procedural Determinations

#### I. Background on the Kansas Program

On January 21, 1981, the Secretary of the Interior conditionally approved the Kansas program. General background information on the Kansas program, including the Secretary's findings, the disposition of comments, and the conditions of approval can be found in the January 21, 1981, Federal Register (46 FR 5892). Subsequent actions concerning Kansas' program and program amendments can be found at 30 CFR 916.10, 916.12 and 916.15.

#### II. Submission of the Proposed Amendment

By letter dated August 9, 1995 (Administrative Record No. KS-600), Kansas submitted a proposed amendment to its program pursuant to SMCRA. Kansas submitted the proposed amendment at its own initiative to improve its program efficiency. Kansas proposes to modify its requirements for determining the productivity success of trees and shrubs by amending its approved revegetation success guidelines entitled "Revegetation Standards for Success and Statistically Valid Sampling Techniques for Measuring Revegetation Success" to include an alternative sampling method for determining woody stem density.

OSM announced receipt of the proposed amendment in the September 12, 1995, Federal Register (60 FR 47314), provided an opportunity for a public hearing or meeting on its substantive adequacy, and invited public comment on its adequacy (Administrative Record No. KS-603). The public comment period ended on October 12, 1995.

#### III. Director's Findings

Set forth below, pursuant to SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17, are the Director's findings concerning the proposed amendment.

#### Woody Stem Density

Kansas proposes to amend its revegetation success guidelines by adding an alternative method for measurement of woody stem density. This would apply to any land use where trees or shrubs would be required to be planted as part of the approved reclamation and revegetation plan. The approved guidelines currently only allow for a 100 percent count of trees and shrubs in the proposed release area. The proposed amendment would still require that 100 percent counts are necessary when the reclamation plan calls for less than 300 stems per acre and less than 10 acres. When the reclamation plan calls for more than 300 stems per acre or the release area is larger than 10 acres, the permittee has the option of either doing a 100 percent count or collecting a statistically valid sample utilizing randomly selected 1/50th acre circular plots.

The Kansas program regulations concerning statistically valid sampling methods for measuring revegetation success are found at Kansas Administrative Regulation (KAR) 47-9-1(c)(42) and adopt by reference 30 CFR 816.116, as in effect on July 1, 1990.