

permitted use level of polymaleic acid and its sodium salt to control mineral scale during the production of beet and cane sugar juice and liquor. FDA is also announcing its tentative decision to amend the specifications for the additives and to revise the analytical method for measuring those specifications. This action is in response to a petition filed by Ciba-Geigy, Inc.

**DATES:** Written comments by July 17, 1995.

**ADDRESSES:** Submit written comments to the Dockets Management Branch (HFA-305), Food and Drug Administration, rm. 1-23, 12420 Parklawn Dr., Rockville, MD 20857.

**FOR FURTHER INFORMATION CONTACT:** Vincent E. Zenger, Center for Food Safety and Applied Nutrition (HFS-206), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-418-3105.

**SUPPLEMENTARY INFORMATION:** In a notice published in the **Federal Register** of November 28, 1990 (55 FR 49426), FDA announced that a food additive petition (FAP 0A4226) had been filed by Ciba-Geigy Inc., proposing that § 173.45 *Polymaleic acid and its sodium salt* (21 CFR 173.45) be amended to provide for the safe use of polymaleic acid and its sodium salt to control mineral scale during the production of beet and cane sugar juice and liquor at higher levels than the maximum currently permitted under the regulation.

The petition also contained information on a new manufacturing process for polymaleic acid and its sodium salt which results in a lower weight-average molecular weight for the additives and number-average molecular weight than those currently permitted. The molecular weight determinations were based on an improved analytical method.

FDA has evaluated data in the petition (FAP 0A4226) and other relevant material. The agency concludes that the proposed increase in the food additive use level is safe, and that the regulations should be amended as set forth below. The agency tentatively concludes that the molecular weight specifications for the additives should be amended to allow for the use of products manufactured by the new technique, and that the molecular weight determinations of the additives are to be based on the improved analytical method entitled "Determinations of Molecular Weight Distribution of Poly(Maleic) Acid" submitted by Ciba-Geigy, Inc., and dated March 17, 1992, which is incorporated by reference in amended § 173.45(a). This replaces the previous method with

the same title but different date that was incorporated by reference in the current § 173.45(a).

In the filing notice for the petition, the agency gave notice of the intent to increase the permitted use levels of polymaleic acid and its sodium salt but did not anticipate amending the allowed molecular weight range for the additives or the method for determining the molecular weight. The amended specifications are not intended to place new restrictions on the currently approved products, but to allow use of products manufactured by a new method and to take into account an improved method of molecular weight determination. Therefore, because the agency did not give notice of this change, it is publishing this document as a tentative final rule to allow interested parties an opportunity to comment on the amended product specifications.

In accordance with § 171.1(h) (21 CFR 171.1(h)), the petition and the documents that FDA considered and relied upon in reaching its decision to approve the petition are available for inspection at the Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in 21 CFR 171.1(h), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

The agency has carefully considered the potential environmental effects of this action. FDA has concluded that the action will not have a significant impact on the human environment, and that an environmental impact statement is not required. The agency's finding of no significant impact and the evidence supporting that finding, contained in an environmental assessment, may be seen in the Dockets Management Branch (address above) between 9 a.m. and 4 p.m., Monday through Friday.

#### List of Subjects in 21 CFR Part 173

Food additives, Incorporation by reference.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director, Center for Food Safety and Applied Nutrition, it is proposed that 21 CFR part 173 is amended as follows:

#### PART 173—SECONDARY DIRECT FOOD ADDITIVES PERMITTED IN FOOD FOR HUMAN CONSUMPTION

1. The authority citation for 21 CFR part 173 continues to read as follows:

**Authority:** Secs. 201, 402, 409 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 342, 348).

2. Section 173.45 is amended by revising paragraphs (a) and (c) to read as follows:

#### § 173.45 Polymaleic acid and its sodium salt.

\* \* \* \* \*

(a) The additives have a weight-average molecular weight in the range of 540 to 850 and a number-average molecular weight in the range of 520 to 650, calculated as the acid. Molecular weights shall be determined by a method entitled "Determination of Molecular Weight Distribution of Poly(Maleic) Acid", dated March 17, 1992, produced by Ciba-Geigy, Seven Skyline Rd., Hathorne, NY 10532-2188, which is incorporated by reference. Copies are available from the Division of Product Policy, Center for Food Safety and Applied Nutrition (HFS-205), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, or available for inspection at the Office of the Federal Register, 800 North Capitol St. NW., suite 700, Washington, DC.

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(c) The additives are to be used so that the amount of either or both additives does not exceed 4 parts per million (calculated as the acid) by weight of the beet or cane sugar juice or liquor process stream.

Dated: April 19, 1995.

**Fred R. Shank,**

*Director, Center for Food Safety and Applied Nutrition.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[PS-013-88]

RIN 1545-AL57

#### Certain Publicly Traded Partnerships Treated as Corporations

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed regulations relating to the classification of certain publicly traded partnerships as corporations. These proposed regulations would provide guidance needed by taxpayers to comply with changes to the law made