

South St. Paul, MN—South St. Paul Municipal Richard E. Fleming Field, VOR-B, Amdt. 7, cancelled
 Jackson, MS—Allen C. Thompson Field, VOR Rwy 18L (TAC) Amdt. 1
 Jackson, MS—Allen C. Thompson Field, VOR Rwy 18R (TAC) Amdt. 4
 Jackson, MS—Allen C. Thompson Field, VOR/DME Rwy 33L (TAC), Amdt. 9
 Jackson, MS—Allen C. Thompson Field, VOR/DME Rwy 33R (TAC), Amdt. 2
 Greenwood, SC—Greenwood County, VOR Rwy 9, Amdt. 10
 Greenwood, SC—Greenwood County, VOR Rwy 27, Amdt. 9
 Clarksville, TN—Outlaw Field, VOR Rwy 34, Amdt. 8

*** Effective September 15, 1977.

Andover, NJ—Acroderx-Andover, VOR-A, Amdt. 5
 Albany, NY—Albany County, VOR Rwy 1, Amdt. 14
 Albany, NY—Albany County, VOR Rwy 19, Amdt. 15
 Albany, NY—Albany County, VOR Rwy 28, Amdt. 2
 Albany, NY—Albany County, VOR/DME Rwy 1, Amdt. 6
 Saratoga Springs, NY—Saratoga County, VOR-A, Amdt. 2
 Utica, NY—Oneida County, VOR/DME Rwy 33, Amdt. 1
 East Stroudsburg, PA—Stroudsburg-Pocono, VOR/DME-A, Amdt. 1

*** Effective July 20, 1977.

Rio Vista, CA—Rio Vista Municipal, VOR-A, Amdt. 2

2. By amending § 97.25 SDF-LOC-LDA SIAPs identified as follows:

*** Effective September 22, 1977.

Rockland, ME—Knox County Regional, LOC Rwy 3, Amdt. 4
 Muskegon, MI—Muskegon County, LOC BC Rwy 14, Amdt. 2
 Saginaw, MI—Tri City, LOC BC Rwy 23, Amdt. 5
 St. Paul, MN—St. Paul Downtown Holman Field, LOC Rwy 30, Amdt. 6
 Jackson, MS—Allen C. Thompson Field, LOC (BC) Rwy 16R, Amdt. 1

*** Effective August 11, 1977.

Ontario, CA—Ontario Int'l, LOC Rwy 7, Orig. cancelled

3. By amending § 97.27 NDB/ADF SIAPs identified as follows:

*** Effective October 8, 1977.

Minchumina, AK—Minchumina, NDB Rwy 2, Amdt. 1

*** Effective September 22, 1977.

Ft. Meyers, FL—Page Field, NDB Rwy 5, Amdt. 1
 Cairo, IL—Cairo, NDB Rwy 20, Amdt. 2
 Fairfield, IL—Fairfield Municipal, NDB Rwy 38, Amdt. 4
 Olney-Noble, IL—Olney-Noble, NDB Rwy 3, Amdt. 6
 Salem, IL—Salem-Leckrone, NDB Rwy 18, Amdt. 5
 Shelbyville, IL—Shelby County, NDB Rwy 38, Amdt. 1
 Sparta, IL—Sparta Community-Hunter Field, NDB Rwy 18, Amdt. 2
 Rockland, ME—Knox County Regional NDB Rwy 3, Amdt. 3
 Houghton Lake, MI—Roscommon County, NDB Rwy 27, Amdt. 4
 Muskegon, MI—Muskegon County, NDB Rwy 32, Amdt. 4

Saginaw, MI—Tri City, NDB Rwy 5, Amdt. 5
 St. Paul, MN—St. Paul Downtown Holman Field, NDB Rwy 30, Amdt. 1

*** Effective September 15, 1977.

Utica, NY—Oneida County, NDB Rwy 15, Amdt. 7
 Utica, NY—Oneida County, NDB Rwy 33, Amdt. 9

4. By amending § 97.29 ILS-MLS SIAPs identified as follows:

*** Effective September 22, 1977.

Ft. Myers, FL—Page Field, ILS Rwy 5, Amdt. 2
 Mt. Vernon, IL—Mt. Vernon-Outland, ILS Rwy 23, Amdt. 2
 Muskegon, MI—Muskegon County, ILS Rwy 32, Amdt. 9
 Saginaw, MI—Tri City, ILS Rwy 5, Amdt. 7
 St. Paul, MN—St. Paul Downtown Holman Field, ILS Rwy 30 (Interim), Amdt. 2
 Jackson, MS—Allen C. Thompson Field, ILS Rwy 33L, Amdt. 1

*** Effective September 15, 1977.

Albany, NY—Albany County, ILS Rwy 1, Amdt. 4
 Albany, NY—Albany County, ILS Rwy 19, Amdt. 14
 Utica, NY—Oneida County, ILS Rwy 15, Amdt. 1
 Utica, NY—Oneida County, ILS Rwy 33, Amdt. 11

*** Effective August 11, 1977.

Ontario, CA—Ontario Int'l, ILS Rwy 7, Original

5. By amending § 97.31 RADAR SIAPs identified as follows:

*** Effective September 22, 1977.

Bangor, ME—Bangor International, RADAR-1, Amdt. 1
 Muskegon, MI—Muskegon County, RADAR-1, Amdt. 2
 Saginaw, MI—Tri City, RADAR-1, Amdt. 2
 *** Effective September 15, 1977.
 Albany, NY—Albany County, RADAR-1, Amdt. 10

*** Effective August 25, 1977.

Lake Charles, LA—Lake Charles Municipal, RADAR-1, Original

6. By amending § 97.33 RNAV SIAPs identified as follows:

*** Effective September 22, 1977.

Mt. Vernon, IL—Mt. Vernon-Outland, RNAV Rwy 5, Amdt. 1
 Muskegon, MI—Muskegon County, RNAV Rwy 14, Amdt. 3
 Reidsville, NC—Shiloh Airport, RNAV Rwy 31, Original

*** Effective August 11, 1977.

Atlanta, GA—DeKalb-Peachtree, RNAV Rwy 20L, Amdt. 7

(Secs. 307, 313(a), 601, 1110, Federal Aviation Act of 1958 (49 U.S.C. 1348, 1354(a), 1421, 1510); sec. 6(c), Department of Transportation Act (49 U.S.C. 1655(c)); Delegation: 25 FR 6489 and Paragraph 802 of Order FSP 1100.1, as amended March 9, 1973.)

NOTE.—The Federal Aviation Administration has determined that this document does not contain a major proposal requiring preparation of an Economic Impact Statement under Executive Order 11821, as amended

by Executive Order 11948, and OMB Circular A-107.

Issued in Washington, D.C., on July 20, 1977.

JAMES M. VINNA,
 Chief, Aircraft
 Programs Division.

NOTE.—The incorporation by reference in the preceding document was approved by the Director of the Federal Register on May 12, 1969.

[FR Doc. 77-22374 Filed 8-12-77; 8:46 am]

Title 16—Commercial Practices CHAPTER 1—FEDERAL TRADE COMMISSION

SUBCHAPTER G—RULES, REGULATIONS, STATEMENTS AND INTERPRETATIONS UNDER THE MAGNUSON-MOSS WARRANTY ACT

PART 702—PRE-SALE AVAILABILITY OF WRITTEN WARRANTY TERMS

Liberty Distributors

AGENCY: Federal Trade Commission.

ACTION: Advisory Opinion.

SUMMARY: The Federal Trade Commission issues an advisory opinion as to whether a microfiche viewing system which indexes and groups warranties by warrantor, rather than by product class, satisfies the requirements of FTC's Pre-Sale Availability of Written Warranty Terms regulations. The advisory opinion is issued in response to a request from Liberty Distributors of Des Plaines, Illinois.

DATES: Effective immediately.

FOR FURTHER INFORMATION CONTACT:

Stephen Leach, Attorney, Division of Special Statutes, Bureau of Consumer Protection, Federal Trade Commission, Washington, D.C. 20580, 202-724-1145.

SUPPLEMENTARY INFORMATION: By letter of April 22, 1977 Liberty Distributors of Des Plaines, Illinois, requested an advisory opinion as to whether a microfiche viewing system which indexes and groups warranties by warrantor, rather than by product class, satisfies § 702.3(a) (1) (ii) of the Pre-Sale Availability Rule, 16 CFR 702.3(a) (1) (ii). The Pre-Sale Rule implements Section 102 (b) (1) (A) of the Magnuson-Moss Warranty Act, 15 U.S.C. 2302(b)(1)(A). Section 702.3(a) (1) (ii) provides that a retailer may satisfy the rule by maintaining a binder "or (other) similar system which will provide the consumers with convenient access to copies of product warranties." 16 CFR 702.3(g). Liberty Distributors is an association of hardware goods wholesalers which arranges buying agreements with manufacturers and assists hardware retailers in sales operations.

The Commission has determined that a microfiche (or ultrafiche) viewing system which arranges warranties by warrantor, rather than by product class, would satisfy § 702.3(a) (1) (ii) of the Pre-Sale Rule if certain conditions de-

signed to ensure convenient consumer access to warranties are met.

The text of the Commission's opinion is as follows:

This is in response to your request for an advisory opinion regarding compliance with the Commission's Rule on the Pre-Sale Availability of Written Warranty Terms, 16 CFR Part 702. You ask whether a microfiche viewing system which indexes and groups product warranties by warrantor, rather than by product class, satisfies § 702.3(a) (1) (ii) of the Pre-Sale Availability Rule. Section 702.3(a) (1) (ii) provides that a seller (retailer) may meet the requirements of the rule by maintaining a binder "or [other] similar system which will provide the consumer with convenient access to copies of product warranties," 16 CFR 702.1(g). The rule permits sellers to index binders according to either product or warrantor.

The Commission has carefully considered the matters set forth in your request. It is the Commission's conclusion that a microfiche viewing system which indexes and groups warranties by warrantor, rather than by product class, would satisfy § 702.3(a) (1) (ii) of the Commission rule, if the following conditions are met:

(1) Simple, complete instructions for use of the system are posted on each viewer;

(2) Personnel in each selling establishment familiar with the operation of the system are available to assist consumers should the need arise; and

(3) The microfiche cards used to display warranties contain only warranty information.

These conditions are similar or identical to the conditions which the Commission set out in its advisory opinions to the National Retail Hardware Association, 41 FR 53472, and Sears, Roebuck, Inc., 42 FR 15679. Those opinions concerned the use of other microfiche or ultrafiche systems under the Pre-Sale Availability Rule. The requirements of those opinions remain applicable to sellers using microfiche or ultrafiche systems in which warranties are grouped and indexed by product class rather than by warrantor.

Your request referred only to microfiche viewing systems. The Commission believes that the differences between microfiche and ultrafiche systems are irrelevant for the purpose of complying with the Pre-Sale Availability Rule. Therefore, this opinion is also applicable to ultrafiche systems in which warranties are indexed and grouped by warrantor.

By direction of the Commission.

CAROL M. THOMAS,
Secretary.

[FR Doc. 77-22474 Filed 8-3-77; 8:45 am]

Title 26—Internal Revenue
CHAPTER 1—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
SUBCHAPTER A—INCOME TAX
[T.D. 7499]

PART 11—TEMPORARY INCOME TAX REGULATIONS UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

Minimum Funding Standards for Pension Plans

AGENCY: Internal Revenue Service, Treasury.

ACTION: Temporary regulations.

SUMMARY: This document provides temporary regulations relating to the determination of actuarial costs under the minimum funding standards for defined benefit pension plans. These regulations implement provisions of the Employee Retirement Income Security Act of 1974. The temporary regulations provide necessary guidance to the public for compliance with that Act, and affect many sponsors of defined benefit plans. In addition, the rules contained in the temporary regulations promulgated by this document serve as a notice of proposed rulemaking by which the rules contained therein are proposed to be prescribed as final regulations.

DATES: The temporary regulations are effective generally for plan years beginning after 1975, but earlier (or later) in the case of some plans as provided by the Employee Retirement Income Security Act of 1974. The proposed regulations are to be effective for the same period.

Written comments and requests for public hearing must be delivered or mailed by October 28, 1977.

ADDRESS: Send comments and requests for a public hearing to: Commissioner of Internal Revenue, Attention: CC:LR:T, Washington, D.C. 20224.

FOR FURTHER INFORMATION CONTACT:

J. Douglas Sorensen of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224 (Attention: CC:LR:T) (202-566-3478).

SUPPLEMENTARY INFORMATION:

BACKGROUND

This document contains amendments to the temporary Income Tax Regulations under the Employee Retirement Income Security Act of 1974 (26 CFR Part 11), and a notice of proposed amendments to the income tax regulations (26 CFR Part 1), under section 412 (c) (1) of the Internal Revenue Code of 1954. These regulations conform the regulations to section 1013 of the Em-

ployee Retirement Income Security Act of 1974 (ERISA) (88 Stat. 914) and are issued under the authority of section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805), and section 3(31) of ERISA (88 Stat. 837; 29 U.S.C. 1002). The temporary and proposed regulations contained in this document will also apply for purposes of section 302 of ERISA (88 Stat. 868). The temporary regulations provided by this document will remain in effect until superseded by the adoption of final regulations proposed by this document.

EXPLANATION OF PROVISIONS

Section 412 of the Internal Revenue Code of 1954, contained in section 1013 of ERISA, provides minimum funding requirements with respect to certain pension plans. These requirements include the maintenance of a minimum funding standard account, to which the normal cost of the plan and certain amortization amounts are charged, and contributions to the plan and certain other amortization amounts are credited annually.

In the Conference Report accompanying ERISA, the conferees noted that, in the case of many collectively bargained plans, annual contributions were negotiated in terms of a specified amount per hour of service or some other unit of production. The conferees expressed the belief that in those cases employers generally must be allowed to base their contributions on the bargained and agreed-upon basis during the period to which the agreement relates. H.R. Rept. No. 93-1280 285 (1974).

In general, in order to reflect the intent of the conferees, these regulations contain detailed rules which allow collectively bargained plans to use a special method termed the "shortfall method" for computing the charges to the funding standard account. Under the shortfall method, the charge is computed on the basis of an estimated number of units of service or production (for which a certain amount per unit is to be charged). The difference between the net amount charged or credited under this method and the net amount that otherwise would have been charged or credited under section 412 for the same period is termed a "shortfall gain or loss" and is to be amortized during certain subsequent plan years. Because of their unique character and needs, special rules are included for the application of the shortfall method to collectively bargained plans that are maintained by more than one employer.

Procedures are provided for electing the shortfall method. In certain cases the shortfall method, and the specific methods of computation applicable to plans maintained by more than one employer, may be elected only upon the approval of the Commissioner.