holder attributable to accumu-	dend paid out of pre-1987 umulated profits with re- ect to the particular pre- 1987 taxable year	×	Dividend to shareh Total dividends paid to all	
* * * * * * (d) * * *	(2) * * * (i) * * *			
domestic shareholder or upper- tier corporation with respect to = pora	1986 foreign income taxes irst-tier or lower-tier cor- tion allocated and appor- ed to a separate category under § 1.904–6	×	Dividend amount attributable to Post-1986 undistributed earnings of fi poration attributable to the se	rst-tier or lower-tier co
* * * * * * Cynthia E. Grigsby, Chief, Regulations Unit, Assistant Chief Counsel (Corporate).	as Unit, Assistant Chief comment period.   ate). 5 Filed 3–2–95; 8:45 am]   -01-P published an ANPR in petition requesting the regulations that will es protection zones arour right whale. NMFS sol comment and informat February 27, 1995, to a determining the need from		ning of northern right what DATES: New inform must be submitted	reduce harmful interaction with northern right whales. <b>DATES:</b> New information and comments must be submitted on or before April 3 1995. <b>ADDRESSES:</b> Comments should be addressed to Chief, Marine Mammal Division, Office of Protected Resources National Marine Fisheries Service, 131 East-West Highway, Silver Spring, MD 20910. <b>FOR FURTHER INFORMATION CONTACT:</b> Margot Bohan, NMFS, Office of Protected Resources at (301) 713–2322, or Doug Beach, NMFS, Northeast Regional Office at (508) 281–9254.
[FR Doc. 95–5285 Filed 3–2–95; 8:45 am] BILLING CODE 4830–01–P			ance of a addressed to Chief Division, Office of	
DEPARTMENT OF COMMERCE National Oceanic and Atmospheric Administration			ed public East-West Highway until 20910. t in EOR FURTHER INFOR	
50 CFR Part 222 [Docket No. 941126–4326; I.D. 112294A]			nd types of t would be man-induced hinternetion	

## North Atlantic Right Whale Protection; **Reopening of Comment Period**

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

with northern right whales. In response to several requests for an extension of the ANPR comment period, NMFS is reopening the comment period for 30 days to provide additional opportunity to submit suggestions and commentary on potentially effective measures to

Dated: February 24, 1995. William W. Fox, Jr., Director, Office of Protected Resources, National Marine Fisheries Service. [FR Doc. 95-5220 Filed 3-2-95; 8:45 am] BILLING CODE 3510-22-F