FOR FURTHER INFORMATION CONTACT: Catherine Livingston Fernandez at (202) 622–4606 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 401(a)(30), 401(k), 401(m), 402(a)(8), 402(g), 411(d)(6), 415(c), 416 and 4979 of the Internal Revenue Code.

Need for Correction

As published, TD 8581 contains typographical errors that are in need of correction.

Correction of Publication

Accordingly, the publication of the final regulations which is the subject of FR Doc. 94–31427, is corrected as follows:

1. On page 66165, column 2, in the preamble following the paragraph heading "1. Coordination With Regulations Under Sections 401(a)(4), 401(a)(17), 410(b), and 414(s)", paragraph 2, line 10, the section "410(k)" is corrected to read "401(k)".

§1.401(k)-1 [Corrected]

2. On page 66173, column 2, $\S 1.401(k)-1$, paragraph (f)(3)(iii)(C), line 11, the regulations section " $\S 410(b)-7(c)$ " is corrected to read " $\S 1.410(b)-7(c)$ ".

§ 1.401(m)-1 [Corrected]

3. On page 66178, column 1, § 1.401(m)–1, paragraph (e)(6), *Example* 3., third line from the bottom of the paragraph, the language "in compensation). Since Plan X satisfies the" is corrected to read "in compensation. Since Plan X satisfies the".

Cynthia E. Grigsby,

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

[FR Doc. 95–5552 Filed 3–6–95; 8:45 am]

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DEPARTMENT OF LABOR

Occupational Safety and Health Administration

29 CFR Part 1952

North Carolina State Plan; Suspension of Limited Concurrent Federal Enforcement

AGENCY: Department of Labor, Occupational Safety and Health Administration (OSHA).

ACTION: Final rule; notice of suspension of concurrent Federal enforcement.

SUMMARY: This document announces OSHA's suspension of its exercise of concurrent Federal enforcement authority in North Carolina. Federal enforcement authority will be exercised only with regard to those issues not covered by the State plan and in specific areas defined in this document under "Level of Federal Enforcement."

EFFECTIVE DATE: March 7, 1995.
FOR FURTHER INFORMATION CONTACT:
Richard Liblong, Director, Office of
Information and Consumer Affairs,
Occupational Safety and Health
Administration, U.S. Department of
Labor, room N3647, 200 Constitution
Avenue NW., Washington, DC 20210,
(202) 219–8148.

SUPPLEMENTARY INFORMATION:

A. Background

Section 18 of the Occupational Safety and Health Act of 1970, 29 U.S.C. 667, provides that States which wish to assume responsibility for developing and enforcing their own occupational safety and health standards, may do so by submitting, and obtaining Federal approval of, a State plan. State plan approval occurs in stages which include initial approval under section 18(b) of the Act and, ultimately, final approval under section 18(e). In the interim, between initial approval and final approval, there is a period of concurrent Federal/State jurisdiction within a State operating an approved plan. See 29 CFR 1954.3 for guidelines and procedures.

The North Carolina Occupational Safety and Health Plan was approved under section 18(c) of the Occupational Safety and Health Act of 1970 (29 U.S.C. 667(c)) (hereinafter referred to as the Act) and part 1902 of this chapter on January 26, 1973 (38 FR 3041), and certified by OSHA as having completed all of its developmental steps on October 5, 1976 (41 FR 43896). On February 20, 1975, OSHA and the State of North Carolina entered into an Operational Status Agreement which suspended the exercise of Federal concurrent enforcement authority in all except specifically identified areas. (See 40 FR 16843)

On September 3, 1991, a tragic fire occurred at the Imperial Food Products chicken processing plant in Hamlet, North Carolina, which resulted in the deaths of 25 workers. In response to that event OSHA understood a comprehensive reevaluation of the performance of the North Carolina State Plan and a special evaluation of all other State Plans. On October 24, 1991 (56 FR 55192) OSHA reasserted concurrent Federal enforcement jurisdiction in North Carolina with

respect to all currently pending and new complaints of discrimination filed either with OSHA or the State; all complaints of unsafe or unhealthful working conditions brought to OSHA's attention on or after October 24, 1991 by employees or referred by others; and referrals from the North Carolina Governor's 800 "Safety Line". This action was responsive to the State's request for assistance. Upon further request, on March 31, 1992, (57 FR 10820) OSHA extended its jurisdiction to include all as yet uninvestigated workplace complaints filed with the State as of March 20, 1992.

Congressional oversight hearings were held on the Hamlet fire and the AFL-CIO, on September 11, 1991, petitioned the Assistant Secretary to withdraw approval of the North Carolina State Plan. (See September 30, 1991, 56 FR 49444, Request for Public Comment and January 16, 1992, 57 FR 1889, extension of the comment period and announcement of the availability of a Special Evaluation report on North Carolina.) On January 7, 1992, OSHA issued a Special Evaluation report on North Carolina finding significant deficiencies and giving the State 90 days to take corrective action. On April 23, 1992, OSHA determined that the State's response to the Special Evaluation findings was insufficient and gave North Carolina 45 days to show cause why plan withdrawal action should not be initiated. Fully satisfactory assurances the necessary corrective action would be undertaken were received in June 1992.

Since that date, North Carolina has made substantive and significant modifications to its program. Major modifications were made to the State's occupational safety and health program enabling legislation; State funding and staffing were increased. The State now has the inspection resources necessary to provide effective worker protection in the State and has addressed all of the deficiencies identified as a result of OSHA's 1991 Special Evaluation Report. The State increased its allocated enforcement staff to 115 (64 safety and 51 health) and trained its new compliance officers in accord with the schedule outlined in the State's June 1992 corrective action commitments. (On-board compliance staffing totals 104-61 safety and 43 health as of February 1, 1995.) North Carolina resumed responsibility for all discrimination complaints effective July 1, 1992, as a result of enactment of legislation creating the Workplace Retaliatory Discrimination (WORD) Division, selection and training of dedicated staff, and revision of its discrimination manual to be comparable