

LIST OF GENERAL BALANCE SHEET ACCOUNTS

1. After Line Item "732 Improvements on Leased Property" the following is added:

733 Accrued Depreciation; Improvements on Leased Property.

2. Line Item "785 Accrued Depreciation: Leased Property" is amended to read:

785 Accrued Liability: Leased Property.

INSTRUCTIONS FOR DEPRECIATION ACCOUNTS

3. Paragraph (a) of instruction 5-4 is amended by changing the reference in the third sentence from 'Account 785, "Accrued Depreciation; Leased Property"' to 'Account 785, "Accrued Liability; Leased Property."'

GENERAL BALANCE SHEET ACCOUNTS

4. After the text of Account 732, "Improvements on Leased Property," the following new account number, title and text are added:

733 Accrued Depreciation; Improvements on Leased Property.

(a) This account shall be credited with amounts concurrently charged to operating expenses or other authorized accounts for depreciation accrued on improvements to leased property, the cost of which is included in account 732, "Improvements on leased property."

(b) The service value of each unit of property retired (and also of each minor item, less than a unit, retired and not replaced) for which this depreciation reserve has been established shall be charged to this account.

(c) Instructions for depreciation accounts, rates of depreciation, and records to be maintained as contained in instruction 5 for owned property shall also apply to improvements on leased property.

5. The title and text of Account 785, "Accrued Depreciation; Leased Property," are amended to read as follows:

785 Accrued Liability; Leased Property.

(a) This account shall be credited with amounts concurrently charged to operating expenses or other accounts to cover the estimated accrued liability on leased road and equipment when settlement between the accounting carrier and the lessor is not made currently. Amounts recorded herein shall include unsettled rent, based on depreciation or other factors, and liability for property retired.

(b) This account shall be divided to show the liability to (1) affiliated companies (See Definition (4), and (2) others.

6. Account 799 "Form of General Balance Sheet Statement" is amended as follows:

733
733 Accrued Depreciation; Improvements on Leased Property.

784
785 Accrued Liability; Leased Property.

[FR Doc.75-2519 Filed 1-27-75;8:45 am]

Title 21—Food and Drugs

CHAPTER II—DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE

PART 1308—SCHEDULES OF CONTROLLED SUBSTANCES

Placement of Pemoline in Schedule IV

On November 1, 1974, the Administrator of the Drug Enforcement Administration issued notice of a proposed rulemaking that § 1308.14 of Title 21 of the Code of Federal Regulations (CFR) be amended to include pemoline (Cylert) in Schedule IV of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 801-966). This notice was published in the FEDERAL REGISTER on Thursday, November 7, 1974 (39 FR 39451), and provided that all interested persons may submit comments, objections and requests for a hearing on the matter no later than December 9, 1974.

The notice further provided that if objections submitted do not present reasonable grounds, the proposed rulemaking shall be finalized and no hearing shall be held, and the party submitting such objections will be so notified by registered mail.

A Motion, dated November 15, 1974, requesting an additional thirty days within which to comment, object or request a hearing on the proposed rulemaking, was filed by Ciba-Geigy Corporation and was received by the Administrator on November 18, 1974. On November 27, 1974, the Administrator granted this Motion and extended the comment period to January 9, 1975, upon the condition that no further extensions would be permitted. Ciba-Geigy was notified of this action by a letter dated November 27, 1974.

On January 9, 1975, Ciba-Geigy filed a letter, dated January 8, 1975, with the Hearing Clerk, Office of the Administrative Law Judge, DEA, objecting to the notice of proposed rulemaking concerning pemoline and requesting a hearing on the matter. The letter was reviewed by the Administrator, who has determined that it fails to present reasonable grounds for the proposed rulemaking concerning pemoline not to be finalized. Ciba-Geigy

has been notified of this action by a letter dated January 27, 1975.

No other objections or requests for a hearing having been received, and based upon the investigations and review of the Drug Enforcement Administration and upon the scientific and medical evaluation and recommendation of the Secretary of Health, Education and Welfare, received pursuant to sections 201(a) and 201(b) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(a) and 811(b)), the Administrator of the Drug Enforcement Administration finds that:

1. Based on information now available, pemoline has a low potential for abuse relative to the drugs or other substances currently listed in Schedule III.

2. Pemoline will, upon the approval of New Drug Application by the FDA, have a currently accepted medical use in treatment in the United States.

3. Abuse of pemoline may lead to limited physical dependence or psychological dependence relative to the drugs or other substances in Schedule III.

Therefore, under the authority vested in the Attorney General by section 201(a) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(a)), and delegated to the Administrator of the Drug Enforcement Administration by § 0.100 of Title 28 of the Code of Federal Regulations, the Administrator orders that, upon approval of the New Drug Application for Cylert by FDA, § 1308.14 of Title 21 of the Code of Federal Regulations (CFR) be amended to read:

§ 1308.14 Schedule IV.

(d) Stimulants. Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a stimulant effect on the central nervous system, including its salts, isomers (whether optical, position or geometric), and salts of such isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:

(3) Pemoline (including organometallic complexes and chelates thereof) ---- 1530

The issuing of a letter approving the New Drug Application for pemoline, by FDA, has occurred simultaneously with the issuing of this order, which is effective on January 28, 1975.

Dated: January 27, 1975.

JOHN R. BARTELS, Jr.,
Administrator,
Drug Enforcement Administration.
[FR Doc.75-2722 Filed 1-27-75;8:48 am]