

Sodium sulfate, anhydrous, A.C.S. reagent grade, preferably in granular form. For each bottle of sodium sulfate reagent used, establish as follows the necessary sodium sulfate prewash to provide such filters required in the method: Place approximately 35 grams of anhydrous sodium sulfate in a 30-milliliter coarse, fritted-glass funnel or in a 65-milliliter filter funnel with glass wool plug; wash with successive 15-milliliter portions of the indicated solvent until a 15-milliliter portion of the wash shows 0.00 absorbance per centimeter path length between 280 $m\mu$ and 400 $m\mu$ when tested as prescribed under "Organic solvents." Usually three portions of wash solvent are sufficient.

Before proceeding with analysis of a sample, determine the absorbance in a 5-centimeter path cell between 250 millimicrons and 400 millimicrons for the reagent blank by carrying out the procedure, without a metal sample. The absorbance per centimeter path length should not exceed 0.02 in the wavelength range from 280 $m\mu$ to 400 $m\mu$.

Place 300 milliliters of dimethyl sulfoxide in a 1-liter separatory funnel and add 75 milliliters of phosphoric acid. Mix the contents of the funnel and allow to stand for 10 minutes. (The reaction between the sulfoxide and the acid is exothermic. Release pressure after mixing, then keep funnel stoppered.) Add 150 milliliters of isooctane and shake to pre-equilibrate the solvents. Draw off the individual layers and store in glass-stoppered flasks.

PROCEDURE

Sample. Select metal foil or sheet stock for the test which has not been previously contaminated by careless handling or exposure to atmospheric dust and fumes. A commercial coil in the form supplied for spindle mounting in a packaging line or wrapping machine is most suitable. Strip off the outside turn of metal and discard. Carefully avoid contamination or damage from handling the metal (wear gloves). Remove a 16-18-foot length from the coil and place it on a flat surface protected by a length of new kraft paper. Cut four 15-foot strips from the sample, each 3 inches wide (avoid tearing the edges of the strips). Using a piece of suitable glass rod, roll the strips of metal into loose coils and insert each into a Soxhlet thimble. Each turn of coil should be visibly separated from the adjacent turn.

Extraction. Fill each of the four Soxhlet tubes with purified isooctane (see under heading "Reagents and Materials," above) until siphon action occurs and then refill the tube body. Supply heat to the boiling flask and allow extraction to continue for at least 8 hours or until repeated weighings of the dried and cooled coil show no further weight loss.

Combine the isooctane extracts from the four Soxhlet units in a suitable beaker, rinsing each tube and flask into the beaker with fresh purified solvent. Evaporate the solvent under an atmosphere of inert gas (nitrogen) to residual volume of 50-60 milliliters and transfer this solution to a 500-milliliter separatory funnel containing 100 milliliters of pre-equilibrated sulfoxide-phosphoric acid mixture. Complete the transfer of the sample with small portions of pre-equilibrated isooctane to give a total volume of the residue and solvent of 75 milliliters. Shake the funnel vigorously for 2 minutes. Set up three 250-milliliter separatory funnels with each containing 30 milliliters of pre-equilibrated isooctane. After separation of liquid phases, carefully draw off lower layer into the first 250-milliliter separatory funnel and wash in tandem with the 30-milliliter portion of isooctane contained in the 250-milliliter separatory funnels. Shaking time for each wash

is 1 minute. Repeat the extraction operation with two additional portions of the sulfoxide-acid mixture and wash each extractive in tandem through the same three portions of isooctane.

Collect the successive extractives (300 milliliters total) in a separatory funnel (preferably 2-liter) containing 480 milliliters of distilled water; mix, and allow to cool for a few minutes after the last extractive has been added. Add 80 milliliters of isooctane to the solution and extract by shaking the funnel vigorously for 2 minutes. Draw off the lower aqueous layer into a second separatory funnel (preferably 2-liter) and repeat the extraction with 80 milliliters of isooctane. Draw off and discard the aqueous layer. Wash each of the 80-milliliter extractives three times with 100-milliliter portions of distilled water. Shaking time for each wash is 1 minute. Discard the aqueous layers. Filter the first extractive through anhydrous sodium sulfate pre-washed with isooctane (see sodium sulfate under "Reagents and Materials" for preparation of filter) into a 250-milliliter Erlenmeyer flask (or optionally into the evaporation flask). Wash the first separatory funnel with the second 80-milliliter isooctane extractive and pass through the sodium sulfate. Then wash the second and first separatory funnels successively with a 20-milliliter portion of isooctane and pass the solvent through the sodium sulfate into the flask. Add 1 milliliter of *n*-hexadecane and evaporate the isooctane on the steam bath under nitrogen. Discontinue evaporation when not over 1 milliliter of residue remains. To the residue, add a 10-milliliter portion of isooctane, re-evaporate to 1 milliliter of hexadecane, and repeat this operation once.

Quantitatively transfer the residue with isooctane to a 25-milliliter volumetric flask, make to volume, and mix. Determine the absorbance of the solution in 5-centimeter pathlength cells compared to isooctane as reference between 280 $m\mu$ -400 $m\mu$ (take care to lose none of the solution in filling the sample cell). Correct the absorbance values for any absorbance derived from reagents as determined by carrying out the procedure without a metal sample. If the corrected absorbance does not exceed the limits prescribed in this paragraph, the residue meets the ultraviolet absorbance specifications.

Any person who will be adversely affected by the foregoing order may at any time within 30 days after its date of publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 6-88, 5600 Fishers Lane, Rockville, Md. 20852, written objections thereto in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof. Received objections may be seen in the above office during working hours, Monday through Friday.

Effective date. This order shall become effective on its date of publication in the FEDERAL REGISTER (1-29-72).

(Sec. 409(c) (1), 72 Stat. 1788; 21 U.S.C. 343(c) (1))

Dated: January 21, 1972.

SAM D. FINE,
Associate Commissioner
for Compliance.

[FR Doc.72-1350 Filed 1-28-72;8:47 am]

Chapter II—Bureau of Narcotics and Dangerous Drugs, Department of Justice

[BNDD Decision No. 1]

PART 308—SCHEDULES OF CONTROLLED SUBSTANCES

Control of Propiram

By letter dated November 17, 1971, the Secretary-General of the United Nations advised the Secretary of State of the United States that the Commission on Narcotic Drugs has decided that the drug Propiram should be added to Schedule II of the Single Convention on Narcotic Drugs, 1953. Therefore, under the provisions of section 201(d) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(d)), the Attorney General is required to control Propiram in the schedule deemed appropriate. The Bureau of Narcotics and Dangerous Drugs has determined that inasmuch as there is currently no accepted medical use for Propiram in treatment in the United States it should be controlled in Schedule I.

Therefore, under the authority vested in the Attorney General by section 201(d) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(d)) and delegated to the Director, Bureau of Narcotics and Dangerous Drugs, by § 0.100 of Title 28 of the Code of Federal Regulations and in accordance with § 308.49 of Title 21 of the Code of Federal Regulations, the Director hereby orders that: Section 308.11(b) of Title 21 of the Code of Federal Regulations be amended as follows: Items (41) and (42) are renumbered (42) and (43), and a new item (41) is added:

§ 308.11 Schedule I.

*	*	*	*	*	*
(b)	*	*	*	*	*
(41)	Propiran	-----	0649		
(42)	Racemoramide	-----	0645		
(43)	Trimiperidino	-----	0646		
*	*	*	*	*	*

This order will take effect 30 days from the date of the publication in the FEDERAL REGISTER.

§ 308.13 [Amended]

In another matter, by order appearing in the FEDERAL REGISTER of November 6, 1971 (36 F.R. 21336), § 308.13(b) (1) of Title 21 of the Code of Federal Regulations was amended. At the time of this amendment, a Bureau Controlled Substances Code Number was not assigned. Therefore, the Director hereby orders that: Section 308.13(b) (1) of Title 21 of the Code of Federal Regulations be

further amended by adding after the period "1405."

This order will take effect upon publication in the FEDERAL REGISTER (1-29-72).

Dated: January 25, 1972.

JOHN E. INGERSOLL,
Director, Bureau of Narcotics
and Dangerous Drugs.

[FR Doc.72-1368 Filed 1-28-72;8:50 am]

Title 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury

SUBCHAPTER A—INCOME TAX

[T.D. 7-59]

PART 12—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1971

Election of Class Life Asset Depreciation Range System

In order to prescribe temporary regulations, which shall remain in force and effect until superseded by permanent regulations, relating to the manner of making an election to compute depreciation under the Class Life Asset Depreciation Range System (ADR) established by section 109 of the Revenue Act of 1971 (Public Law 92-178, 85 Stat. 508), the following regulations are hereby adopted:

§ 12.4 Election of Class Life Asset Depreciation Range System (ADR).

(a) *Elections filed before February 1, 1972.* No election or tax return shall be filed which does not conform to section 109 of the Revenue Act of 1971 (Public Law 92-178, 85 Stat. 508). If a taxpayer has before February 1, 1972 filed an election and a tax return in accordance with § 1.167(a)-11 of this chapter (relating to depreciation allowances using the Asset Depreciation Range System published in the FEDERAL REGISTER for June 23, 1971), such election will be treated as an election under the Class Life Asset Depreciation Range System (ADR) as contained in section 109 of the Revenue Act of 1971 and the proposed amendments to § 1.167(a)-11 of this chapter published in the FEDERAL REGISTER for January 27, 1972, provided that the election conforms with the provisions of the Class Life Asset Depreciation Range System (ADR) contained in section 109 of the Revenue Act of 1971 and the amendments to the regulations as finally adopted. Such an election and the determination of tax liability on the tax return are subject to the terms and conditions of section 109 of the Revenue Act of 1971 and the final regulations prescribing the Class Life Asset Depreciation Range System (ADR). (For revocation of an election, see paragraph (c) of this section.) An election and tax return filed before February 1, 1972, which does not conform with the final regulations prescribing the Class Life Asset Depreciation Range System (ADR) is an invalid election unless corrected by an amended

tax return and election filed no later than the time permitted by paragraph (c) of this section. If a valid election under § 1.167(a)-11 of this chapter is not filed for a taxable year, the taxpayer is required to file or amend his tax return and determine tax liability for the taxable year without regard to § 1.167(a)-11 of this chapter.

(b) *Elections filed after January 31, 1972.* No election or tax return shall be filed which does not conform with section 109 of the Revenue Act of 1971. An election and tax return filed under § 1.167(a)-11 of this chapter after January 31, 1972, and before the final amendments to the regulations are published in the FEDERAL REGISTER, should be filed in accordance with section 109 of the Revenue Act of 1971 and the proposed amendments to § 1.167(a)-11 of this chapter relating to the Class Life Asset Depreciation Range System (ADR). Such election and the determination of tax liability on the tax return are subject to the terms and conditions of section 109 of the Revenue Act of 1971 and the final regulations prescribing the Class Life Asset Depreciation Range System (ADR). An election and tax return filed after January 31, 1972, which does not conform with the final regulations prescribing the Class Life Asset Depreciation Range System (ADR), is not a valid election unless corrected by an amended tax return and election filed no later than the time permitted by paragraph (c) of this section. (For revocation of election, see paragraph (c) of this section.) If a valid election under § 1.167(a)-11 of this chapter is not filed for a taxable year the taxpayer is required to file or amend his tax return and determine tax liability for the taxable year without regard to § 1.167(a)-11 of this chapter.

(c) *Special rule for election and revocation.* Notwithstanding the rules of § 1.167(a)-11 of this chapter, a taxpayer is permitted to make, amend or revoke an election under § 1.167(a)-11 of this chapter at any time before the latest of (1) the time the taxpayer files his first return for the taxable year of election, (2) 120 days after the final regulations prescribing the Class Life Asset Depreciation Range System (ADR) are published in the FEDERAL REGISTER, or (3) the time prescribed by law (including extensions thereof) for filing the return for the taxable year of election. The notification of amendment or revocation of an election shall be made by filing an amended tax return with the Internal Revenue Service Center with which the election was filed. The election should be filed in the manner specified in the Class Life Asset Depreciation Range System (ADR) regulations as finally prescribed.

(d) *Examples.* The principles of this section may be illustrated by the following examples:

Example (1). Taxpayer A filed an election under § 1.167(a)-11 before February 1, 1972. A elected to use the modified half-year convention by treating all assets as placed in service on the first day of the second quarter of the taxable year, excluded section 1250 property (as defined in section 1250(c)) and property used predominantly outside the

United States from the election, and included "subsidiary assets" (as defined in § 1.167(a)-11(b)(5)(vii) of the proposed amendments to the regulations) in the election. A's election does not conform with the regulations under § 1.167(a)-11 as proposed to be amended. A should file an amended return and election within 120 days after the publication of the final class Life Asset Depreciation Range System (ADR) regulations under § 1.167(a)-11. Such amended return and election must conform to the final amendments to the regulations. In the amended election, A must adopt one of the conventions permitted by the final amendments. Assuming the proposed amendments are finally adopted, A may exclude his subsidiary assets from the election provided the conditions of paragraph (b)(5)(vii) of § 1.167(a)-11 of the regulations, as proposed to be amended, are met, and A must include property used predominantly outside the United States in the election unless paragraph (b)(5)(iii), (v), or (vi) of § 1.167(a)-11, as proposed to be amended, permit the exclusion of the property. Generally, A must include section 1250 property in the election unless paragraph (b)(5)(vi) of § 1.167(a)-11, as proposed to be amended, permits the exclusion of the property.

Example (2). Taxpayer B filed an election to compute depreciation under § 1.167(a)-11 before February 1, 1972. B elected to use the half-year convention and has no assets used predominantly outside the United States. B excluded section 1250 property from the election and included his subsidiary assets in the election. Assume that the provisions of paragraph (b)(5)(vi) of § 1.167(a)-11, as proposed to be amended, apply and permit the exclusion of section 1250 property and that B does not elect to exclude subsidiary assets pursuant to paragraph (b)(5)(vii), as proposed to be amended. B has no assets which were excluded from the election under paragraph (b)(5)(v) of § 1.167(a)-11, as proposed to be amended. The election which was filed before February 1, 1972, will be treated as a valid election under the Class Life Asset Depreciation Range System (ADR) as contained in the final amendments to the regulations, if it conforms with those amendments. B need not file an amended election provided his election conforms to the final regulations under § 1.167(a)-11. However, B may file an amended election within 120 days after the final regulations under § 1.167(a)-11 are published in the FEDERAL REGISTER in order to include section 1250 property, or to exclude subsidiary assets, or to make other changes, or to revoke the election.

Because the purpose of this Treasury decision is to provide immediate guidance to taxpayers regarding elections under the Class Life Asset Depreciation Range System (ADR) established by section 109 of the Revenue Act of 1971, and the treatment of elections already filed, it is hereby found to be impractical to issue this Treasury decision with notice and public procedure thereon under 5 U.S.C., section 553(b), or subject to the effective date limitation of 5 U.S.C. section 553(d).

(Secs. 167(m), 85 Stat. 508; 26 U.S.C. 167; 263(t), 85 Stat. 509; 26 U.S.C. 263; 7805, 68A Stat. 917; 26 U.S.C. 7805, Internal Revenue Code of 1954)

[SEAL] JOHNIE M. WALTERS,
Commissioner of Internal Revenue.

Approved: January 27, 1972.

FREDERIC W. HICKMAN,
Acting Assistant Secretary
of the Treasury.

[FR Doc.72-1469 Filed 1-28-72;10:00 am]