number shall be coded identically on each invoice and on the worksheet.

PART 142—ENTRY PROCESS
1. Section 142.21(f) is revised to read, as follows:

§ 142.21 Merchandise eligible for special permit for immediate delivery.

(f) Release from warehouse followed by warehouse withdrawal for consumption. Merchandise may be released from warehouse under special permit—

1. At the discretion of the district director when
2. The warehouse is located a considerable distance from the customhouse and actual release of the merchandise from the warehouse may not be effected within the next full business day after the day of the payment of duty, and (ii) The district has sufficient manpower to permit such practice.
3. The importer shall have on file one of the types of Customs bonds provided for in §142.4; and
4. The immediate delivery permit shall be annotated to state that a warehouse withdrawal for consumption will be filed for this merchandise.

2. Section 142.22(b) is revised to read as follows:

§ 142.22 Application for special permit for immediate delivery.

(b) Customs custody. Merchandise for which a special permit for immediate delivery has been issued under §142.21 of this part shall be considered to remain in Customs custody until the filing of one of the following:

1. An entry summary for consumption, with estimated duties attached, an entry summary for warehouse, or an entry summary for entry under a temporary importation bond, which may be filed in any of the circumstances under §142.21 of this part except for merchandise released from warehouse under §142.21(f) of this part;
2. A withdrawal for consumption, with estimated duties attached, which shall be filed only for merchandise released from warehouse under §142.21(f) of this part;
3. An entry for transportation and exportation, immediate transportation without appraisement, or direct exportation, which shall be filed in those circumstances under §142.21(b) and (e)(2) of this part; or entry for transportation and exportation, or

2. Pavement type determinations should include an economic analysis based on life cycle costs of the pavement type. Estimates of life cycle costs should become more accurate as pavement management procedures begin providing historical cost, serviceability, and performance data. States without this data are encouraged to obtain it.

3. An independent engineering and economic analysis and final pavement type determination should be performed or updated within a short time prior to advertising on each pavement type being considered.

4. Where the analysis reflects that two or more initial designs and their forecasted performances are determined to be comparable (or equivalent), then alternate bids may be permitted if requested by the contracting agency.

The Division Administrator shall review the analysis and concur in the finding of equivalency prior to PS&ER approval. Price adjustment clause where utilized would also have to be treated on an equal basis. This policy is written with the intention of taking advantage of fluctuating material prices while not compromising good design and pavement management practices.

PENSI ON BENEFIT GUARAN TY CORPORATION
29 CFR Part 2618
Allocation of Assets in Non-Multieemployer Plans

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Amendment to final rule adding Subpart C—Allocation of Residual Assets.

SUMMARY: This is an amendment to the regulation on the allocation of assets in terminating, non-multieemployer pension plans. This amendment prescribes rules for the distribution of any assets that remain after all plan benefits have been paid in terminating plans that close out.