

**DEPARTMENT OF LABOR****Employment and Training  
Administration**

[TA-W-52,803 and TA-W-52,803A]

**Mastercraft Fabrics, LLC, Joan Fabrics  
Corporation, Norwood Yarn Sales,  
Norwood, NC; Mastercraft Fabrics,  
LLC, Joan Fabrics Corporation,  
Norwood Yarn Sales, Troy, NC;  
Amended Certification Regarding  
Eligibility To Apply for Worker  
Adjustment Assistance**

In accordance with section 223 of the Trade Act of 1974 (19 U.S.C. 2273) the Department of Labor issued a Certification of Eligibility to Apply for Worker Adjustment Assistance on October 20, 2003, applicable to workers of Mastercraft Fabrics LLC, Norwood Yarn Sales, Norwood, North Carolina and Troy, North Carolina. The notice was published in the **Federal Register** on November 6, 2003 (68 FR 62834).

At the request of the company, the Department reviewed the certification for workers of the subject firm. The workers are engaged in the production of jacquard furniture fabric.

New information shows that Joan Fabrics Corporation is the parent firm of Mastercraft Fabrics LLC, Norwood Yarn Sales. Workers separated from employment at the subject firm had their wages reported under a separate unemployment insurance (UI) tax accounts for Joan Fabrics Corporation.

Accordingly, the Department is amending the certification to properly reflect this matter.

The intent of the Department's certification is to include all workers of Mastercraft Fabrics LLC, Norwood Yarn Sales, Norwood North Carolina and Troy, North Carolina who were adversely affected by a shift in production of jacquard furniture fabric to Mexico.

The amended notice applicable to TA-W-52,803 and TA-W-52,803A are hereby issued as follows:

All workers of Mastercraft Fabrics LLC, Joan Fabrics Corporation, Norwood Yarn Sales, Norwood, North Carolina (TA-W-52,803) and Mastercraft Fabrics LLC, Joan Fabrics Corporation, Norwood Yarn Sales, Troy, North Carolina (TA-W-52,803A), who became totally or partially separated from employment on or after August 11, 2002, through October 20, 2005, are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974.

Signed in Washington, DC this 15th day of June 2004.

**Elliott S. Kushner,**  
*Certifying Officer, Division of Trade  
Adjustment Assistance.*

[FR Doc. 04-14792 Filed 6-29-04; 8:45 am]

BILLING CODE 4510-30-P

**DEPARTMENT OF LABOR****Employment and Training  
Administration**

[TA-W-52,835]

**Southeastern Adhesives Company  
Currently Known as Neptune, Inc.,  
Lenoir, NC; Amended Notice of  
Revised Determination on Reopening**

In accordance with section 223 of the Trade Act of 1974 (19 U.S.C. 2273) the Department of Labor issued a Notice of Revised Determination on Reopening on November 17, 2003, applicable to workers of Southeastern Adhesives Company, Lenoir, North Carolina. The notice was published in the **Federal Register** on November 28, 2003 (68 FR 66883).

At the request of the company, the Department reviewed the revised determination for workers of the subject firm. The workers produce adhesives for the furniture industry.

New information provided by the company shows that in April 2004 the subject firm's name changed from Southeastern Adhesives Company to Neptune, Inc. Accordingly, the Department is amending the certification to properly reflect this name change.

The intent of the Department's certification is to include all workers of Southeastern Adhesives Company, Lenoir, North Carolina, who were adversely affected by increased imports.

The amended notice applicable to TA-W-52,835 is hereby issued as follows:

All workers of Southeastern Adhesives Company, currently known as Neptune, Inc., Lenoir, North Carolina, who became totally or partially separated from employment on or after September 2, 2002, through November 17, 2005, are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974.

Signed at Washington, DC this 16th day of June 2004.

**Linda G. Poole,**  
*Certifying Officer, Division of Trade  
Adjustment Assistance.*

[FR Doc. 04-14793 Filed 6-29-04; 8:45 am]

BILLING CODE 4510-30-P

**DEPARTMENT OF LABOR****Employment and Training  
Administration****Workforce Security Programs:  
Unemployment Insurance Program  
Letter Interpreting Federal Law**

The Employment and Training Administration interprets Federal law requirements pertaining to unemployment compensation. These interpretations are issued in Unemployment Insurance Program Letters (UIPLs) to the State Workforce Agencies. UIPL 7-04 is published in the **Federal Register** in order to inform the public.

This UIPL advises states of the Federal law requirements applicable to the use of unemployment fund money to repay loans obtained from non-Federal sources that were used to pay unemployment compensation under state law.

Dated: June 24, 2004.

**Emily Stover DeRocco,**  
*Assistant Secretary of Labor.*

**Employment and Training  
Administration Advisory System, U.S.  
Department of Labor, Washington, D.C.  
20210**

CLASSIFICATION—Withdrawal  
Standard.

CORRESPONDENCE SYMBOL—DL  
DATE—December 17, 2003

Rescissions	Expiration date
None .....	Continuing.

*Advisory: Unemployment Insurance  
Program Letter No. 7-04*

*To: State Workforce Agencies*

*From: Cheryl Atkinson  
Administrator*

*Office of Workforce Security*

*Subject: Repayment of Non-Federal Loans  
Used to Pay Unemployment Compensation*

1. *Purpose.* To provide the Department of Labor's position on the use of unemployment fund money to repay loans obtained from non-federal sources that were used to pay unemployment compensation (UC) under state law.

2. *References.* Sections 3304(a)(4) and 3306(h) of the Federal Unemployment Tax Act (FUTA); Section 303(a)(5) of the Social Security Act (SSA); Title XII, SSA; Unemployment Insurance Program Letter No. 39-87; and Training and Employment Guidance Letters Nos. 18-01 and 18-01, Change 1.

3. *Background.* Instead of obtaining advances from the Federal Unemployment Account as provided under Title XII of the SSA, states may obtain loans from other sources to pay UC. These loans may come from state revenues or from selling bonds. Some states have asked whether these loans