

Firm name and address	Drug labeler code
Pharmacosmos, Inc., 776 Mountain Blvd., Watchung, NJ 07069.	042552
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(2) * * *	
Drug labeler code	Firm name and address
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042552	Pharmacosmos, Inc., 776 Mountain Blvd., Watchung, NJ 07069
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**PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS**

■ 3. The authority citation for 21 CFR part 522 continues to read as follows:

Authority: 21 U.S.C. 360b.

**§ 522.1182 [Amended]**

■ 4. In § 522.1182, in paragraphs (b)(1) and (b)(7) remove “059130 and 068718” and add in its place “042552 and 059130”.

Dated: March 6, 2008.

**Bernadette Dunham,**

Director, Center for Veterinary Medicine.

[FR Doc. E8-5452 Filed 3-17-08; 8:45 am]

BILLING CODE 4160-01-S

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Food and Drug Administration**

**21 CFR Part 558**

**New Animal Drugs for Use in Animal Feed; Zilpaterol**

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of a new animal drug application (NADA) filed by Intervet, Inc. The NADA provides for use of approved, single-ingredient zilpaterol hydrochloride and monensin U.S.P. Type A medicated articles to make two-way combination Type B and Type C medicated feeds for cattle fed in confinement for slaughter.

**DATES:** This rule is effective March 18, 2008.

**FOR FURTHER INFORMATION CONTACT:**

Gerald L. Rushin, Center for Veterinary Medicine (HFV-126), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 240-276-8103, e-mail: [gerald.rushin@fda.hhs.gov](mailto:gerald.rushin@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Intervet, Inc., P.O. Box 318, 29160 Intervet Lane, Millsboro, DE 19966, filed NADA 141-278 that provides for use of ZILMAX (zilpaterol hydrochloride) and RUMENSIN (monensin U.S.P.) Type A medicated articles to make dry and liquid, two-way combination Type B and Type C medicated feeds used for increased rate of weight gain, improved feed efficiency, and increased carcass leanness; and for prevention and control of coccidiosis due to *Eimeria bovis* and *E. zuernii* in cattle fed in confinement for slaughter during the last 20 to 40 days on feed. The NADA is approved as of February 15, 2008, and the

regulations in 21 CFR 558.665 are amended to reflect the approval.

In accordance with the freedom of information provisions of 21 CFR part 20 and 21 CFR 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Division of Dockets Management (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(2) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor environmental impact statement is required.

This rule does not meet the definition of “rule” in 5 U.S.C. 804(3)(A) because it is a rule of “particular applicability.” Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

**List of Subjects in 21 CFR Part 558**

Animal drugs, Animal feeds.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

**PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS**

■ 1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: 21 U.S.C. 360b, 371.

■ 2. In § 558.665, add paragraph (e)(3) to read as follows:

**§ 558.665 Zilpaterol.**

\* \* \* \* \*  
(e) \* \* \*

Zilpaterol in grams/ton	Combination in grams/ton	Indications for use	Limitations	Sponsor
*	*	*	*	*
(3) 6.8 to provide 60 to 90 mg/head/day	Monensin 10 to 40	Cattle fed in confinement for slaughter: As in paragraph (e)(1) of this section; and for prevention and control of coccidiosis due to <i>Eimeria bovis</i> and <i>E. zuernii</i> .	As in paragraph (e)(1) of this section; see paragraph § 558.355(d) of this chapter. Monensin as provided by No. 000986 in § 510.600(c) of this chapter.	057926
*	*	*	*	*

Dated: March 6, 2008.

**Bernadette Dunham,**

*Director, Center for Veterinary Medicine.*

[FR Doc. E8-5450 Filed 3-17-08; 8:45 am]

BILLING CODE 4160-01-S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9377]

RIN 1545-BF02

#### Application of Section 338 to Insurance Companies; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 9377) that were published in the **Federal Register** on Wednesday, January 23, 2008 (73 FR 3868), that apply to a section 197 intangible resulting from an assumption reinsurance transaction, and under section 338 that apply to reserve increases after a deemed asset sale.

**DATES:** This correction is effective on March 18, 2008.

**FOR FURTHER INFORMATION CONTACT:** William T. Sullivan (202) 622-7052 (not toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9377) that is the subject of this correction is under section 197 of the Internal Revenue Code.

##### Need for Correction

As published, TD 9377 contains an error that may prove to be misleading and is in need of clarification.

##### List of Subjects 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read as follows:

**Authority:** 26 U.S.C. 7805. \* \* \*

#### § 1.1060-1 [Corrected]

■ **Par. 2.** Section 1.1060-1(a)(2)(iii) introductory text, last sentence is amended by removing the language

“§§ 1.338-11 and 1.338-11T(d)” and adding the language “§ 1.338-11” in its place.

**Cynthia Grigsby,**

*Senior Federal Register Liaison Officer, Publications and Regulations Branch, Legal Processing Division, Office of Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. E8-5333 Filed 3-17-08; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9273]

RIN 1545-AX65

#### Stock Transfer Rules: Carryover of Earnings and Taxes

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations (TD 9273) that were published in the **Federal Register** on Tuesday, August 8, 2006 (71 FR 44887) addressing the carryover of certain tax attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both sections 367(b) and 381 of the Internal Revenue Code.

**DATES:** This correction is effective March 18, 2008.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey L. Parry at (202) 622-3050 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9273) that are the subject of this correction are under section 367(b) of the Internal Revenue Code.

##### Need for Correction

As published, final regulations (TD 9273) contain errors that may prove to be misleading and are in need of clarification.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

## PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read, in part, as follows:

**Authority:** 26 U.S.C. 7805. \* \* \*

■ **Par. 2.** Section 1.367(b)-6 is amended by revising paragraph (a)(1) to read as follows:

#### § 1.367(b)-6 Effective dates and coordination rules.

(a) *Effective date.* (1) *In general.* Except as otherwise provided in this paragraph (a)(1), §§ 1.367(b)-1 through 1.367(b)-5, and this section, apply to section 367(b) exchanges that occur on or after February 23, 2000. The rules of §§ 1.367(b)-3 and 1.367(b)-4, as they apply to reorganizations described in section 368(a)(1)(A) (including reorganizations described in section 368(a)(2)(D) or (E)) involving a foreign acquiring or foreign acquired corporation, apply only to transfers occurring on or after January 23, 2006. Section 1.367(b)-4(b)(1)(ii) applies to all triangular reorganizations and reorganizations described in section 368(a)(1)(G) and (a)(2)(D) occurring on or after January 23, 2006, although taxpayers may apply § 1.367(b)-4(b)(1)(ii) to triangular B reorganizations occurring on or after February 23, 2000, in a taxable year that is not closed by the period of limitations if done consistently with respect to all such triangular B reorganizations. The second sentence of paragraph (a) in § 1.367(b)-4 shall apply to section 304(a)(1) transactions occurring on or after February 23, 2006; however, taxpayers may rely on this sentence for all section 304(a)(1) transactions occurring in open taxable years. Section 1.367(b)-1(c)(2)(v), (c)(3)(ii)(A), (c)(4)(iv), (c)(4)(v), 1.367(b)-2(j)(1)(i), (l), and 1.367(b)-3(e) and (f), apply to section 367(b) exchanges that occur on or after November 6, 2006. For guidance with respect to § 1.367(b)-1(c)(3)(ii)(A) and (c)(4)(iv) and (v) and § 1.367(b)-2(j)(1)(i) for exchanges that occur before November 6, 2006, see 26 CFR part 1 revised as of April 1, 2006.

\* \* \* \* \*

**La Nita VanDyke,**

*Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E8-5334 Filed 3-17-08; 8:45 am]

BILLING CODE 4830-01-P