§ 520.1484 Neomycin.

(a) *Specifications*—(1) Each ounce of powder contains 20.3 grams (g) neomycin sulfate (equivalent to 14.2 g neomycin base).

(2) Each milliliter of solution contains 200 milligrams (mg) neomycin sulfate (equivalent to 140 mg neomycin base).

(b) *Sponsors.* See sponsors in § 510.600(c) of this chapter for use as in paragraph (e) of this section.

(1) Nos. 000069 and 054925 for use of product described in paragraph (a)(1) as in paragraph (e)(1) of this section.

(2) Nos. 000009, 046573, 058005, and 061623 for use of product described in paragraph (a)(1) as in paragraphs (e)(1) and (e)(2) of this section.

(3) Nos. 000009, 054925, and 059130 for use of product described in paragraph (a)(2) as in paragraph (e)(1) of this section.

(c) *Related tolerances.* See § 556.430 of this chapter.

(d) *Special labeling considerations.* Labeling shall bear the following warning statements: ''A withdrawal period has not been established for use in preruminating calves. Do not use in calves to be processed for veal. Use of more than one product containing neomycin or failure to follow withdrawal times may result in illegal drug residues.''

(e) *Conditions of use*—(1) *Cattle, swine, sheep, and goats*—(i) *Amount.* 10 mg per pound (/lb) of body weight per day (22 mg per kilogram (/kg)) in divided doses for a maximum of 14 days.

(ii) *Indications for use.* For the treatment and control of colibacillosis (bacterial enteritis) caused by *Escherichia coli* susceptible to neomycin sulfate.

(iii) *Limitations.* Add powder to drinking water or milk; not for use in liquid supplements. Administer solution undiluted or in drinking water. Prepare a fresh solution in drinking water daily. If symptoms persist after using this preparation for 2 or 3 days, consult a veterinarian. Treatment should continue 24 to 48 hours beyond remission of disease symptoms, but not to exceed a total of 14 consecutive days. Discontinue treatment prior to slaughter as follows: Cattle, 1 day; sheep, 2 days; swine and goats, 3 days.

(2) *Turkeys*—(i) *Amount.* 10 mg/lb of body weight per day (22 mg/kg) for 5 days.

(ii) *Indications for use.* For the control of mortality associated with *E. coli* susceptible to neomycin sulfate in growing turkeys.

(iii) *Limitations.* Add to drinking water; not for use in liquid supplements. Prepare a fresh solution daily. If symptoms persist after using this preparation for 2 or 3 days, consult a veterinarian. Treatment should continue 24 to 48 hours beyond remission of disease symptoms, but not to exceed a total of 5 consecutive days.

§ 520.1485 [Removed]

■ 3. Remove § 520.1485.

Dated: September 12, 2006.

Stephen F. Sundlof

Director, Center for Veterinary Medicine.

[FR Doc. E6–15889 Filed 9–27–06; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 524

Ophthalmic and Topical Dosage Form New Animal Drugs; Gentamicin Sulfate, Betamethasone Valerate, Clotrimazole Ointment

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; technical amendment.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of a supplemental abbreviated new animal drug application (ANADA) filed by IVX Animal Health, Inc. The supplemental ANADA provides for a new container size, a 40-gram dropper bottle, from which gentamicin sulfate, betamethasone valerate, clotrimazole ointment may be administered for the treatment of acute and chronic canine otitis externa.

DATES: This rule is effective September 28, 2006.

FOR FURTHER INFORMATION CONTACT: John K. Harshman, Center for Veterinary Medicine (HFV–104), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–0169, e-mail: *john.harshman@fda.hhs.gov*.

SUPPLEMENTARY INFORMATION: IVX Animal Health, Inc., 3915 South 48th Street Ter., St. Joseph, MO 64503, filed a supplement to ANADA 200–287 for use of TRIPLEMAX (gentamicin sulfate, USP; betamethasone valerate, USP; and clotrimazole, USP ointment) for the treatment of acute and chronic canine otitis externa. The supplemental ANADA provides for a new container size, a 40-gram dropper bottle. The supplemental ANADA is approved as of August 23, 2006, and the regulations are amended in 21 CFR 524.1044g 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)(1) 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 an 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 524

Animal drugs.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 524 is amended as follows:

PART 524—OPHTHALMIC AND TOPICAL DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 524 continues to read as follows:

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

■ 2. In § 524.1044g, revise paragraph (b)(3), paragraph (c)(1) introductory text, and paragraph (c)(1)(ii) to read as follows:

§ 524.1044g Gentamicin sulfate, betamethasone valerate, clotrimazole ointment.

* * * * *

(b) * * *

(3) No. 059130 for use of 10-, 20-, 40-, or 215-g bottles.

(c) * * *

(1) *Amount.* Instill ointment twice daily into the ear canal for 7 consecutive days.

* * * * *

(ii) From 20-, 40-, or 215-g bottles: 2 drops for dogs weighing less than 30 lb or 4 drops for dogs weighing 30 lb or more.

* * * * *

Dated: September 15, 2006.

Steven D. Vaughn,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.

[FR Doc. E6–15888 Filed 9–27–06; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9281]

RIN 1545–BF70

Determination of Interest Expense Deduction of Foreign Corporations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9281), that were published in the **Federal Register** on Thursday, August 17, 2006 (71 FR 47443). This regulation revised the Income Tax Regulations relating to the determination of the interest expense deduction of foreign corporations and applies to foreign corporations engaged in a trade or business within the United States.

DATES: This correction is effective August 17, 2006.

FOR FURTHER INFORMATION CONTACT: Gregory Spring or Paul Epstein, (202) 622–3870 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9281) that is the subject of this correction are under sections 882 and 884 of the Internal Revenue Code.

Need for Correction

As published, TD 9281 contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9281), that were the subject of FR Doc. E6–13402, is corrected as follows:

On page 47443, column 1, in the preamble under the caption ''**DATES**: *Effective Date*:'', lines 1 through 5, the language, ''These regulations are effective starting the tax year end for which the original tax return due date (including extensions) is after August 17, 2006.'' is corrected to read ''These regulations are effective August 17, 2006.''.

Cynthia E. Grigsby,

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

[FR Doc. E6–15891 Filed 9–27–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9281]

RIN 1545–BF70

Determination of Interest Expense Deduction of Foreign Corporations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9281), that were published in the **Federal Register** on Thursday, August 17, 2006 (71 FR 47443). This regulation revised the Income Tax Regulations relating to the determination of the interest expense deduction of foreign corporations and applies to foreign corporations engaged in a trade or business within the United States.

DATES: This correction is effective August 17, 2006.

FOR FURTHER INFORMATION CONTACT: Gregory Spring or Paul Epstein, (202) 622–3870 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9281) that is the subject of this correction are under sections 882 and 884 of the Internal Revenue Code.

Need for Correction

As published, TD 9281 contains 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 1.882–5 paragraph (a)(7) is revised to read as follows:

§ 1.882–5 Determination of interest deduction.

* * * * *

(a)(7) through (a)(7)(iii) [Reserved]. For further guidance, see entry in § 1.882–5T(a)(7) through (a)(7)(iii).

* * * * *

■ **Par. 3.** Section 1.882–5T is amended by revising the last sentence of paragraph (c)(2)(iv) to read as follows:

§ 1.882–5T Determination of interest deduction (temporary).

* * * * *

(c) * * *

(2) * * *

(iv) * * * The rules of § 1.882–5(b)(3) apply in determining the total value of applicable worldwide assets for the taxable year, except that the minimum number of determination dates are those stated in § 1.882–5(c)(2)(i).

* * * * *

Cynthia E. Grigsby,

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

[FR Doc. E6–15893 Filed 9–27–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 19

RIN 2900–AL97

Board of Veterans' Appeals: Clarification of a Notice of Disagreement

AGENCY: Department of Veterans Affairs.

ACTION: Final rule.

SUMMARY: The Department of Veterans Affairs (VA) is amending its regulations governing appeals to the Board of Veterans' Appeals (BVA or Board) to clarify the actions an agency of original jurisdiction (AOJ) must take to determine whether a written communication from a claimant that is ambiguous in its purpose is intended to be a Notice of Disagreement (NOD) with an adverse claims decision.

DATES: *Effective Date:* This rule is effective October 30, 2006.

Applicability Date: VA will apply this rule to appeals pending before VA in