

*Staphylococcus* spp., *Streptococcus* spp. (including *S. equi*), *Escherichia coli*, and *Proteus mirabilis*, and skin and soft tissue infections (abscesses and wounds) due to *Staphylococcus* spp., *Streptococcus* spp., *E. coli*, and *P. mirabilis*, when caused by susceptible organisms.

(3) *Limitations.* Do not use in horses intended for human consumption. Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Dated: August 1, 2007.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

[FR Doc. E7-15761 Filed 8-10-07; 8:45 am]

BILLING CODE 4160-01-S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9332]

RIN 1545-BG00

#### Exclusions From Gross Income of Foreign Corporations; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9332) that were published in the **Federal Register** on Monday, June 25, 2007 (72 FR 34600) relating to the exclusion from gross income of income derived by certain foreign corporations engaged in the international operation of ships or aircraft.

**DATES:** The correction is effective August 13, 2007.

**FOR FURTHER INFORMATION CONTACT:** Patricia A. Bray, (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final and temporary regulations that are the subject of this correction are under section 883 of the Internal Revenue Code.

##### Need for Correction

As published, final and temporary regulations (TD 9332) contain an error that may prove to be misleading and is 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 1.883-1 is amended by revising paragraph (h)(3) to read as follows:

#### § 1.883-1 Exclusion of income from the international operation of ships or aircraft.

\* \* \* \* \*

(h) \* \* \*

(3) For further guidance, see the entry for § 1.883-1T(h)(3).

\* \* \* \* \*

**LaNita Van Dyke,**

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

[FR Doc. E7-15271 Filed 8-10-07; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9332]

RIN 1545-BG00

#### Exclusions From Gross Income of Foreign Corporations; Correction

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9332) that were published in the **Federal Register** on Monday, June 25, 2007 (72 FR 34600) relating to the exclusion from gross income of income derived by certain foreign corporations engaged in the international operation of ships or aircraft.

**DATES:** The correction is effective August 13, 2007.

**FOR FURTHER INFORMATION CONTACT:** Patricia A. Bray, (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final and temporary regulations that are the subject of this correction are

under section 883 of the Internal Revenue Code.

##### Need for Correction

As published, final and temporary regulations (TD 9332) contain errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9332), which was the subject of FR Doc. E7-12039, is corrected as follows:

1. On page 34601, column 3, in the preamble, under the paragraph heading “2. *Elimination of Foreign Base Company Shipping Income*”, line 3, the language “(118 Stat. 1418) (AJCA) repealed section” is corrected to read “(118 Stat. 1418) (AJCA) repealed section”.

2. On page 34602, column 3, in the preamble, under the paragraph heading “C. Reporting requirements related to *qualified shareholder stock ownership test*”, last line, the language “at the office of that such practitioner.” is corrected to read “at the office of that practitioner.”.

3. On page 34603, column 1, in the preamble, under the paragraph heading “2. *Activities Incidental to the International Operation of Ships or Aircraft*”, line 7 from the bottom of the paragraph, the language “to the international operation of a ship” is corrected to read “to the international operation of ships”.

4. On page 34603, column 3, in the preamble, under the paragraph heading “4. *Countries that Provide an Exemption Through an Income Tax Convention and by Other Means*”, lines 5 through 10, the language “exemption under section 883 through a diplomatic note, domestic statutory law, or by generally imposing no income tax on foreign corporations engaged in the international operation of ships or aircraft will continue to have the choice” is corrected to read “exemption under section 883 (through a diplomatic note, domestic statutory law, or because income tax is generally not imposed on foreign corporations engaged in the international operation of ships or aircraft) will continue to have the choice”.

5. On page 34604, column 1, in the preamble, under the paragraph heading “5. *Reporting Requirements Related to Qualified Shareholder Stock Ownership Test*”, first paragraph of the column, line 9, the language “addresses of shareholders in” is corrected to read “addresses of shareholders of”.

6. On page 34604, column 2, in the preamble, under the paragraph heading

“Effective Dates”, line 1, the language “See § 1.883–5T(d) for effective date of” is corrected to read “See § 1.883–5T(d) for the effective date of”.

**LaNita Van Dyke,**

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

[FR Doc. E7–15272 Filed 8–10–07; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[CGD09–07–108]

RIN 1625–AA00

#### Safety Zone; Petoskey Fireworks Display, Lake Michigan, Petoskey, MI

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone on Lake Michigan near Petoskey, MI. This zone is intended to restrict vessels from a portion of Lake Michigan during the Petoskey August 17, 2007 Fireworks Display. This temporary safety zone is necessary to protect spectators and vessels from the hazards associated with fireworks displays.

**DATES:** This rule is effective from 9 p.m. to 11 p.m. on August 17, 2007.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket CGD09–07–108 and are available for inspection or copying at U.S. Coast Guard Sector Lake Michigan (spw), 2420 South Lincoln Memorial Drive, Milwaukee, WI 53207 between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:**

CWO Brad Hinken, Prevention Department, Coast Guard Sector Lake Michigan, Milwaukee, WI at (414) 747–7154.

**SUPPLEMENTARY INFORMATION:**

#### Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. The permit application was not received in time to publish an NPRM followed by a final rule before the effective date. Under 5 U.S.C. 553(d)(3), good cause exists for making this rule effective fewer than 30 days after publication in the **Federal**

**Register.** Delaying this rule would be contrary to the public interest of ensuring the safety of spectators and vessels during this event and immediate action is necessary to prevent possible loss of life or property.

#### Background and Purpose

This temporary safety zone is necessary to ensure the safety of vessels and spectators from hazards associated with a fireworks display. Based on accidents that have occurred in other Captain of the Port zones, and the explosive hazards of fireworks, the Captain of the Port Lake Michigan has determined that fireworks launches proximate to watercraft pose a significant risk to public safety and property. The likely combination of large numbers of recreation vessels, congested waterways, darkness punctuated by bright flashes of light, alcohol use, and debris falling into the water could easily result in serious injuries or fatalities. Establishing a safety zone to control vessel movement around the location of the launch platform will help ensure the safety of persons and property at these events and help minimize the associated risks.

#### Discussion of Rule

A temporary safety zone is necessary to ensure the safety of spectators and vessels during the setup, loading, and launching of a fireworks display in conjunction with the Petoskey Fireworks Display. The fireworks display will occur between 10 p.m. and 10:30 p.m. on August 17, 2007.

The safety zone will be in effect from between 9 p.m. and 11 p.m. on August 17, 2007. It will encompass all waters of Lake Michigan and Petoskey Harbor, in the vicinity of Bay Front Park, within a 1000-foot radius from the fireworks launch site at position 45°22′39″ N, 084°57′30″ W. (DATUM: NAD 83).

All persons and vessels must comply with the instructions of the Coast Guard Captain of the Port or the on-scene representative. Entry into, transiting, or anchoring within the safety zone is prohibited unless authorized by the Captain of the Port Lake Michigan or his on-scene representative. The Captain of the Port or his on-scene representative may be contacted via VHF Channel 16.

#### Regulatory Evaluation

This rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and

Budget has not reviewed this rule under that Order.

This determination is based on the minimal time that vessels will be restricted from the zone and the zone is an area where the Coast Guard expects insignificant adverse impact to mariners from the zones’ activation.

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

This rule will affect the following entities, some of which may be small entities: The owners and operators of vessels intending to transit or anchor in a portion of Lake Michigan near Petoskey, Michigan, between 9 p.m. and 11 p.m. on August 17, 2007.

This safety zone will not have a significant economic impact on a substantial number of small entities for the following reasons: This rule will be in effect for only two hours for one event. Vessel traffic can safely pass outside the safety zone during the event. In the event that this temporary safety zone affects shipping, commercial vessels may request permission from the Captain of the Port Lake Michigan to transit through the safety zone. The Coast Guard will give notice to the public via a Broadcast to Mariners that the regulation is in effect.

#### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process. Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by