(d) Inspect and modify the routing of the electrical wiring and replace any electrical parts in accordance with the specified portions of Eurocopter Alert Service Bulletin EC155 No. 24A011, Revision 1, dated May 14, 2004. The Director of the Federal Register approved this incorporation by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from American Eurocopter Corporation, 2701 Forum Drive, Grand Prairie, Texas 75053–4005, telephone (972) 641–3460, fax (972) 641–3527. Copies may be inspected at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: *http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.*

(e) This amendment becomes effective on April 18, 2006.

Note 2: The subject of this AD is addressed in Direction Generale de l'Aviation Civile (France) AD F–2004–057 R1, dated July 21, 2004.

Issued in Fort Worth, Texas, on February 23, 2006.

David A. Downey,

Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 06–2357 Filed 3–13–06; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

18 CFR Part 35

[Docket No. RM06–13–000; Order No. 674]

Conditions for Public Utility Market-Based Rate Authorization Holders

AGENCY: Federal Energy Regulatory Commission, DOE.

ACTION: Final rule: clarification.

SUMMARY: This document clarifies a correction that was published in the **Federal Register** on March 7, 2006. That action amended an effective date for a Final Rule that published in the **Federal Register** on February 27, 2006. The correction document referenced the wrong **Federal Register** page number.

DATES: *Effective Date:* February 27, 2006.

FOR FURTHER INFORMATION CONTACT: Frank Karabetsos, Office of General Counsel, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (202) 502–8133, *Frank.Karabetsos@ferc.gov.*

SUPPLEMENTARY INFORMATION: In FR Doc. 06–2155, published in the **Federal Register** on March 7, 2006 (71 FR 11304), the correction language cited the wrong page number for the original **Federal Register** document. FR Doc. 06–2155 is clarified and corrected as follows:

On page 11304, column 1, under **SUPPLEMENTARY INFORMATION**, change ''(71 FR 9698)'' to ''(71 FR 9695)'' and ''On page 9698 * * *'' to ''On page 9695''.

Magalie R. Salas,

Secretary.

[FR Doc. 06–2404 Filed 3–13–06; 8:45 am]

BILLING CODE 6717–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 520

Oral Dosage Form New Animal Drugs; Sulfamerazine, Sulfamethazine, and Sulfaquinoxaline Powder

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 Alpharma Inc. The NADA provides revised labeling for a soluble powder containing sulfamerazine, sulfamethazine, and sulfaquinoxaline used in drinking water of chickens and turkeys as an aid in the control of coccidiosis and acute fowl cholera.

DATES: The rule is effective March 14, 2006.

FOR FURTHER INFORMATION CONTACT: Dianne T. McRae, Center for Veterinary Medicine (HFV–104), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–0161, e-mail: *dianne.mcrae@fda.hhs.gov.*

SUPPLEMENTARY INFORMATION: Alpharma Inc., One Executive Drive, Fort Lee, NJ 07024, filed NADA 100–094 for POULTRYSULFA (sulfamerazine, sulfamethazine, and sulfaquinoxaline) Antimicrobial Soluble Powder, an over-the-counter product used in the drinking water of chickens and turkeys as an aid in the control of coccidiosis and acute fowl cholera. The NADA relies on the National Academy of Sciences/National Research Council (NAS/NRC), Drug Efficacy Study Group's (DESI) effectiveness evaluation and subsequent FDA conclusions. The findings were published in the **Federal Register** of July 5, 1984 (49 FR 27543).

Using the official analytical method of detection, residues of sulfamethazine and sulfamerazine in edible tissues co-elute and cannot be quantified individually. There are no products containing only sulfamerazine approved for use in chickens or turkeys. Therefore, a tolerance for sulfamerazine residues in edible tissues of chickens or turkeys is not established at this time.

Products that comply with the NAS/NRC findings and FDA's conclusions regarding those findings are eligible for immediate copying under the Generic Animal Drug and Patent Term Restoration Act (GADPTRA) (see the eighth in a series of policy letters issued to facilitate implementation of GADPTRA that published in the **Federal Register** of August 21, 1991 (56 FR 41561), available online at *http://www.fda.gov/cvm/Documents/8thltr.doc*).

The NADA is approved as of February 2, 2006, and part 520 (21 CFR part 520) is amended by adding new § 520.2218 to reflect the approval. The basis of approval is discussed in the freedom of information summary.

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.

FDA 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 520

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 520 is amended as follows:

PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 520 continues to read as follows:

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

■ 2. Add § 520.2218 to read as follows:

§ 520.2218 Sulfamerazine, sulfamethazine, and sulfaquinoxaline powder.

(a) *Specifications.* Each 195-gram (g) packet of powder contains 78 g sulfamerazine, 78 g sulfamethazine, and 39 g sulfaquinoxaline.

(b) *Sponsor.* See No. 046573 in § 510.600(c) of this chapter.

(c) *Related tolerances.* See §§ 556.670 and 556.685 of this chapter.

(d) *Conditions of use*—(1) *Chickens*—(i) *Amounts and indications for use*—(A) As an aid in the control of coccidiosis caused by *Eimeria tenella* and *E. necatrix* susceptible to sulfamerazine, sulfamethazine, and sulfaquinoxaline: provide medicated water (0.4 percent solution) for 2 to 3 days, then plain water for 3 days, then medicated water (0.25 percent solution) for 2 days. If bloody droppings appear, repeat at 0.25 percent level for 2 more days. Do not change litter.

(B) As an aid in the control of acute fowl cholera caused by *Pasteurella multocida* susceptible to sulfamerazine, sulfamethazine, and sulfaquinoxaline: provide medicated water (0.4 percent solution) for 2 to 3 days. If disease recurs, repeat treatment.

(ii) *Limitations.* Make fresh solution daily. Do not treat chickens within 14 days of slaughter for food. Do not medicate chickens producing eggs for human consumption.

(2) *Turkeys*—(i) *Amounts and indications for use*—(A) As an aid in the control of coccidiosis caused by *Eimeria meleagrimitis* and *E. adenoeides* susceptible to sulfamerazine, sulfamethazine, and sulfaquinoxaline: provide medicated water (0.25 percent solution) for 2 days, then plain water for 3 days, then medicated water (0.25 percent solution) for 2 days, then plain water for 3 days, then medicated water (0.25 percent solution) for 2 days. Repeat if necessary. Do not change litter.

(B) As an aid in the control of acute fowl cholera caused by *Pasteurella multocida* susceptible to sulfamerazine, sulfamethazine, and sulfaquinoxaline: provide medicated water (0.4 percent solution) for 2 to 3 days. If disease recurs, repeat treatment.

(ii) *Limitations.* Make fresh solution daily. Do not treat turkeys within 14 days of slaughter for food. Do not medicate turkeys producing eggs for human consumption.

Dated: February 23, 2006.

David E. Wardrop, Jr.,

Acting Director, Center for Veterinary Medicine.

[FR Doc. 06–2396 Filed 3–13–06; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9255]

RIN 1545–BF31

Agent for a Consolidated Group With Foreign Common Parent

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains temporary regulations under section 1502 that provide the IRS with the authority to designate a domestic member of the consolidated group as a substitute agent to act as the sole agent for the group where a foreign entity is the common parent. The regulations affect corporations that join in the filing of a consolidated Federal income tax return where the common parent of the consolidated group is a foreign entity that is treated as a domestic corporation pursuant to section 7874(b) of the Internal Revenue Code (Code) or as the result of a section 953(d) election. The text of these temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective March 14, 2006.

Applicability Dates: These regulations apply to taxable years for which the due date (without extensions) for filing returns is after March 14, 2006. The applicability of these regulations will expire on or before March 9, 2009.

FOR FURTHER INFORMATION CONTACT: Stephen R. Cleary, (202) 622–7750, (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Section 1504(b)(3) of the Internal Revenue Code of 1986 (Code) excludes foreign corporations from the definition of ''includible corporation.'' As a result, a foreign entity generally cannot be a member of a consolidated group. In certain cases, section 7874 treats a foreign entity as a domestic corporation and section 953(d) allows a foreign insurance company to make an election to be treated as a domestic corporation. As a result, a foreign entity could be the common parent or a subsidiary of a consolidated group if it is treated as a domestic corporation under either section 7874(b) or section 953(d).

Under § 1.1502–77(a)(1)(i) of the regulations, the common parent for a consolidated return year is generally the sole agent (agent for the group) that is authorized to act in its own name with respect to all matters relating to the tax liability for that consolidated return year for each member of the group, and any successor of a member (as defined in § 1.1502–77(a)(1)(iii)). The common parent's agency for a consolidated return year generally continues until the common parent ceases to exist, regardless of whether any subsidiaries in that year cease to be members of the group, whether the group files a consolidated return in any later year, or whether the common parent ceases to be the common parent or a member of the group in a later year. Section 1.1502–77(d) provides rules for designating a substitute agent if the common parent's existence terminates.

The IRS and Treasury Department believe that it may not always be practical or efficient for tax administration to have a foreign entity act as the agent for the group. Accordingly, where a foreign entity is the common parent because it is treated as a domestic corporation by reason of section 7874 or a section 953(d) election (a Foreign Common Parent), the temporary regulations provide the IRS with the authority to designate a domestic member of the group to be the sole agent (a Domestic Substitute Agent) even though the group's common parent continues in existence.

These temporary regulations provide flexibility in the method of communication the IRS may use to designate a Domestic Substitute Agent, allowing notification by mail or by faxed transmission. In addition, these regulations provide specificity for the determination of the effective date of the designation of a Domestic Substitute Agent: the designation is effective on the earliest of the 14th day following the date of a mailing, the 4th day following a faxed transmission, or the date the Commissioner receives written confirmation of the designation by a duly authorized officer of the designated agent, within the meaning of section 6062.