Subchapter S Corporations

Subchapter S corporations are corporations that, if they meet certain size and other requirements, can choose to be taxed as unincorporated businesses for Federal income tax purposes under Subchapter S of the Internal Revenue Code, 26 U.S.C. 1361–1379. Because there is some general similarity between the Federal income taxation of LLCs and Subchapter S corporations, the NPRM also sought comments as to whether Subchapter S corporations should be allowed to make otherwise lawful contributions in Federal elections. Under that approach, contributions by a Subchapter S corporation would be attributed only to the individual stockholders of the corporation as their personal (noncorporate) contributions and would be subject to their limits under the Act.

Because Subchapter S corporations are considered corporations under the laws of all fifty States, the final rules do not address this issue.

Certification of No Effect Pursuant to 5 U.S.C. 605(b) (Regulatory Flexibility Act)

These proposed rules would not, if promulgated, have a significant economic impact on a substantial number of small entities. The basis for this certification is that limited liability companies are already covered by the Act, and the proposed revisions would clarify the extent to which they could contribute to Federal campaigns. In some instances this amount would be greater than is presently the case, while in others it would be smaller. In neither case would the amount involved qualify as ''significant'' for purposes of the Regulatory Flexibility Act.

List of Subjects in 11 CFR Part 110

Campaign funds, Political candidates, Political committees and parties.

For the reasons set out in the preamble, Subchapter A, Chapter I of Title 11 of the Code of Federal Regulations is amended to read as follows:

PART 110—CONTRIBUTION AND EXPENDITURE LIMITATIONS AND PROHIBITIONS

1. The authority citation for Part 110 continues to read as follows:

Authority: 2 U.S.C. 431(8), 431(9), 432(c)(2), 437d(a)(8), 441a, 441b, 441d, 441e, 441f, 441g and 441h.

2. Section 110.1 is amended by adding new paragraph (g) to read as follows:

§ 110.1 Contributions by persons other than multicandidate political committees (2 U.S.C. 441a(a)(1)

* * * * *

(g) *Contributions by limited liability companies (''LLC'').*

(1) *Definition.* A limited liability company is a business entity that is recognized as a limited liability company under the laws of the State in which it is established.

(2) A contribution by an LLC that elects to be treated as a partnership by the Internal Revenue Service pursuant to 26 CFR 301.7701–3, or does not elect treatment as either a partnership or a corporation pursuant to that section, shall be considered a contribution from a partnership pursuant to 11 CFR 110.1(e).

(3) An LLC that elects to be treated as a corporation by the Internal Revenue Service, pursuant to 26 CFR 301.7701–3, or an LLC with publicly-traded shares, shall be considered a corporation pursuant to 11 CFR Part 114.

(4) A contribution by an LLC with a single natural person member that does not elect to be treated as a corporation by the Internal Revenue Service pursuant to 26 CFR 301.7701–3 shall be attributed only to that single member.

(5) An LLC that makes a contribution pursuant to paragraph (g)(2) or (g)(4) of this section shall, at the time it makes the contribution, provide information to the recipient committee as to how the contribution is to be attributed, and affirm to the recipient committee that it is eligible to make the contribution.

* * * * *

Dated: June 25, 1999.

Scott E. Thomas,

Chairman, Federal Election Commission.

[FR Doc. 99–16605 Filed 7–9–99; 8:45 am]

BILLING CODE 6715–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 524

Ophthalmic and Topical Dosage Form New Animal Drugs; Selamectin

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 Pfizer, Inc. The NADA provides for veterinary prescription use of selamectin solution as a topical parasiticide for dogs and cats.

EFFECTIVE DATE: July 12, 1999.

FOR FURTHER INFORMATION CONTACT: Melanie R. Berson, Center for Veterinary Medicine (HFV–110), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–7540.

SUPPLEMENTARY INFORMATION: Pfizer, Inc., 235 East 42d St., New York, NY 10017–5755, filed NADA 141–152 that provides for topical veterinary prescription use of Revolution™ (selamectin) solution. Selamectin kills adult fleas and prevents flea eggs from hatching for 1 month, and it is indicated for the prevention and control of flea infestations (*Ctenocephalides felis*), prevention of heartworm disease caused by *Dirofilaria immitis*, and treatment and control of ear mite (*Otodectes cynotis*) infestations in dogs and cats; in dogs for treatment and control of sarcoptic mange (*Sarcoptes scabiei*); and in cats for treatment of intestinal hookworm (*Ancylostoma tubaeforme*) and roundworm (*Toxocara cati*) infections. The NADA is approved as of May 26, 1999, and the regulations are amended by adding 21 CFR 524.2098 to reflect the approval.

In accordance with the freedom of information provisions of 21 CFR part 20 and 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 Dockets Management Branch (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.

Under section 512(c)(2)(F)(i) of the Federal Food, Drug, and Cosmetic Act (the act) (21 U.S.C. 360b(c)(2)(F)(i)), this approval qualifies for 5 years of marketing exclusivity beginning May 26, 1999, because no active ingredient (including any ester or salt of the drug) has been previously approved in any other application filed under section 512(b)(1) of the act.

The agency has determined under 21 CFR 25.33(d)(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. Section 524.2098 is added to read as follows:

§ 524.2098 Selamectin.

(a) *Specifications.* Each milliliter contains 60 or 120 milligrams of selamectin.

(b) *Sponsor.* See 000069 in § 510.600(c) of this chapter.

(c) [Reserved]

(d) *Conditions of use*—(1) *Amount.* 2.7 milligrams of selamectin, topically, per pound (6 milligrams per kilogram) of body weight once a month.

(2) *Indications for use.* Kills adult fleas and prevents flea eggs from hatching for 1 month, and it is indicated for the prevention and control of flea infestations (*Ctenocephalides felis*), prevention of heartworm disease caused by *Dirofilaria immitis*, and treatment and control of ear mite (*Otodectes cynotis*) infestations in dogs and cats. Treatment and control of sarcoptic mange (*Sarcoptes scabiei*) in dogs. Treatment of intestinal hookworm (*Ancylostoma tubaeforme*) and roundworm (*Toxocara cati*) infections in cats. For dogs and cats 6 weeks of age and older.

(3) *Limitations.* Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Dated: June 29, 1999.

George A. Mitchell,

Acting Director, Center for Veterinary Medicine.

[FR Doc. 99–17507 Filed 7–9–99; 8:45 am]

BILLING CODE 4160–01–F

POSTAL RATE COMMISSION

39 CFR Part 3002

Mission Statement for Office of Consumer Advocate

[Order No. 1255; Docket No. RM99–3]

AGENCY: Postal Rate Commission.

ACTION: Final rule.

SUMMARY: The Commission has replaced a set of policy guidelines for its Office of Consumer Advocate (OCA) with a mission statement. The superseding statement retains current duties, adds responsibilities, and identifies opportunities for public input. This action clarifies and updates the OCA's role.

DATES: Effective July 12, 1999.

ADDRESSES: Send correspondence about this rule to the attention of Margaret P. Crenshaw, Secretary, Postal Rate Commission, 1333 H Street, NW., Washington, DC 20268–0001.

FOR FURTHER INFORMATION CONTACT: Stephen L. Sharfman, General Counsel, Postal Rate Commission, 1333 H Street NW., Washington, DC, 20268–0001, 202–789–6820.

SUPPLEMENTARY INFORMATION: Before recommending decisions on rate and classification matters, the Postal Rate Commission is required by the Postal Reorganization Act to provide an opportunity for a hearing on the record to ''the Postal Service, users of the mails, and an officer of the Commission who shall be required to represent the interests of the general public.'' 39 U.S.C. 3624(a). In Order No. 433, issued June 1, 1982, the Commission issued policy guidelines for the officer of the Commission (OOC) (and for the permanent staff assigned to the OOC) with respect to representing the interests of the general public. Subsequently, the Commission designated a staff unit as the Office of the Consumer Advocate (OCA). The director of the OCA is generally appointed as the officer of the Commission responsible for representing the interests of the general public. *See* 39 CFR 3002.7 (describing the OCA) and Appendix A to 39 CFR Part 3002 (the policy statement).

Development of Superseding Mission Statement

The Commission has developed a mission statement of the OCA (presented as Appendix A to this order) to update and reemphasize the importance of the role of OCA in proceedings before the Commission. The mission statement encompasses the duties outlined in the 1982 guidelines, but broadens the scope of the activities the OCA is expected to undertake in representing the general public interest. The purpose of the mission statement also is to apprise the general public and participants in proceedings before the Commission of the current role of the OCA in the work of the agency and the opportunities available for public input in Commission proceedings.

The mission statement is not intended to limit the means by which the OCA represents the interests of the general public. The Commission will not consider either the scope of the activities of the OCA or whether positions taken by OCA adhere to the mission statement as an issue in any proceeding.

The OCA will participate in formal dockets before the Commission, including rulemaking dockets initiated by the Commission, and make evidentiary and legal presentations to the Commission on issues arising in such dockets. OCA shall participate in informal and formal discovery to obtain information needed to support its presentations or otherwise to inform the Commission on pending issues. For its presentations, OCA may utilize its staff resources and, where appropriate, retain expert witnesses, consultants, or counsel to assist it in preparing and presenting material to the Commission. OCA will present views to the Commission on behalf of members of the general public, including individuals and small businesses as both senders and recipients of mail, who are not otherwise adequately represented by private parties in proceedings before the Commission. The OCA shall also participate in dockets to assure that a full record is developed for Commission consideration.

In the event the Commission indicates through a notice of inquiry or other suitable procedure that it wishes to explore certain issues, including the reconsideration of previous decisions to evaluate their continued viability, the OCA shall contribute to this process on the same basis as all other parties. The OCA shall also carry out such other functions as may be assigned to it by the Commission.

The Commission values appropriate contact between the OCA and members of the general public and organizations representing consumers or advocating on behalf of consumers. Such contacts can provide useful information as to general public postal needs and preferences; widely held concerns about postal rates and services; and complaints about, or perceptions of, deficiencies in the Postal Service. Such contacts also can be the source of specific suggestions for changes in the Domestic Mail Classification Schedule (DMCS) and the DMCS Fee Schedule, and for other public suggestions for changes in which the Commission may be interested. Such suggestions may include matters that are not the subject of specific Commission proceedings.