

c. A subaward may be provided through any legal agreement, including an agreement that you consider a contract.

5. *Subrecipient* means an entity that:

a. Receives a subaward from you under this award; and

b. Is accountable to you for the use of the Federal funds provided by the subaward.

PART 26–39—[RESERVED]

■ 4. Subchapter C to chapter I, consisting of parts 40 through 59, is established and reserved to read as follows:

Subchapter C—Award Content and Format [Reserved]

PARTS 40–59—[RESERVED]

■ 5. Subchapter D to chapter I, consisting of parts 60 through 79, is established and added to read as follows:

Subchapter D—Post-Award Responsibilities

PARTS 60–79—[RESERVED]

■ 6. Subchapter E to chapter I, consisting of parts 80 through 99, is established and reserved to read as follows:

Subchapter E—Cost Principles [Reserved]

PARTS 80–99—[RESERVED]

■ 7. Subchapter F to chapter I, consisting of parts 100 through 119, is established and reserved to read as follows:

Subchapter F—Audit Requirements [Reserved]

PARTS 100–119—[RESERVED]

■ 8. Subchapter G to chapter I, consisting of parts 120 through 199, is established, and a new subchapter heading is added to read as follows:

Subchapter G—National Policy Requirements

[FR Doc. 2010–22706 Filed 9–13–10; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Parts 510, 520, and 558

[Docket No. FDA–2010–N–0002]

Animal Drugs, Feeds, and Related Products; Withdrawal of Approval of New Animal Drug Applications; Chloramphenicol; Lincomycin; Pyrantel Tartrate; and Tylosin Phosphate and Sulfamethazine

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations by removing those portions that reflect approval of four new animal drug applications (NADAs). In a notice published elsewhere in this issue of the **Federal Register**, FDA is withdrawing approval of these NADAs.

DATES: This rule is effective September 24, 2010.

FOR FURTHER INFORMATION CONTACT: John Bartkowiak, Center for Veterinary Medicine (HFV–212), Food and Drug Administration, 7519 Standish Pl., Rockville, MD 20855, 240–276–9079; email: john.bartkowiak@fda.hhs.gov.

SUPPLEMENTARY INFORMATION: John J. Ferrante, 11 Fairway Lane, Trumbull, CT 06611; International Nutrition, Inc., 7706 “I” Plaza, Omaha, NE 68127; and Feed Service Co., Inc., 303 Lundin Blvd., P.O. Box 698, Mankato, MN 56001 have requested that FDA withdraw approval of the four NADAs listed in the following paragraph because they are no longer manufactured or marketed:

In a notice published elsewhere in this issue of the **Federal Register**, FDA gave notice that approval of NADA 65–137, 121–337, 132–923, and 138–342, and all supplements and amendments thereto, is withdrawn, effective September 24, 2010. As provided in the regulatory text of this document, the animal drug regulations are amended to reflect these withdrawals of approval.

Following these changes of sponsorship, Feed Service Co., Inc., and John J. Ferrante are no longer the sponsor of an approved application. Accordingly, 21 CFR 510.600(c) is being amended to remove the entries for these firms.

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

21 CFR Part 510

Administrative practice and procedure, Animal drugs, Labeling, Reporting and recordkeeping requirements.

21 CFR Part 520

Animal drugs.

21 CFR Part 558

Animal drugs, Animal feeds.

■ 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 parts 510, 520, and 558 are amended as follows:

PART 510—NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 510 continues to read as follows:

Authority: 21 U.S.C. 321, 331, 351, 352, 353, 360b, 371, 379e.

510.600 [Amended]

■ 2. In § 510.600, in the table in paragraph (c)(1), remove the entries for “Feed Service Co., Inc.” and “John J. Ferrante”; and in the table in paragraph (c)(2), remove the entries for “030841” and “058034”.

PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

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

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

■ 4. In § 520.390b, revise paragraph (b) to read as follows:

§ 520.390b Chloramphenicol capsules.

* * * * *

(b) *Sponsors.* See Nos. 000069 and 050057 in § 510.600(c) of this chapter for use as in paragraph (d) of this section.

* * * * *

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

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

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

■ 6. In § 558.325, revise paragraphs (a) and (c)(3)(ii); and in the table in paragraphs (d)(2)(ii) and (d)(2)(iii), in the “Sponsor” column, remove “043733” to read as follows:

§ 558.325 Lincomycin.

(a) *Approvals.* Type A articles and Type B feeds approved for sponsors in § 510.600(c) of this chapter for specific uses as in paragraph (d) of this section as follows:

(1) No. 000009 for 20 and 50 grams per pound.

(2) No. 051311 for 2.5 and 8 grams per pound.

* * * * *

(c) * * *

(3) * * *

(ii) No. 051311: "CAUTION: Not to be fed to swine that weigh more than 250 lb."

* * * * *

§ 558.485 [Amended]

■ 7. In paragraph (b)(3) of § 558.485, remove "043733".

§ 558.630 [Amended]

■ 8. In paragraph (b)(5) of § 558.630, remove "030841".

Dated: September 1, 2010.

Bernadette Dunham,

Director, Center for Veterinary Medicine.

[FR Doc. 2010-22808 Filed 9-13-10; 8:45 am]

BILLING CODE 4160-01-S

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9497]

RIN 1545-B197

Guidance Regarding Deferred Discharge of Indebtedness Income of Corporations and Deferred Original Issue Discount Deductions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains correcting amendments to temporary regulations under section 108(i) of the Internal Revenue Code. These regulations primarily affect C corporations regarding the acceleration of deferred discharge of indebtedness (COD) income (deferred COD income) and deferred original issue discount (OID) deductions (deferred OID deductions) under section 108(i)(5)(D), and the calculation of earnings and profits as a result of an election under section 108(i). These errors were made when the agency published temporary regulations (TD 9497) in the **Federal Register** on Friday, August 13, 2010 (75 FR 49394).

DATES: This correction is effective on September 14, 2010, and is applicable on August 13, 2010.

FOR FURTHER INFORMATION CONTACT:

Concerning the acceleration rules for deferred COD income and deferred OID deductions, and the rules for earnings and profits, Robert M. Rhyne at (202) 622-7790; and concerning the rules for deferred OID deductions, Rubin B. Ranat at (202) 622-7530 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

The temporary regulations (TD 9497) that are the subject of this document are under section 108 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 9497) 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 amendments:

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 1.108(i)-1T is amended by revising the fifth sentence of paragraph (b)(2)(iii)(A) and the fifth sentence of paragraph (b)(2)(iii)(D) to read as follows:

§ 1.108(i)-1T Deferred discharge of indebtedness income and deferred original issue discount deductions of C corporations (temporary).

* * * * *

(b) * * *

(2) * * *

(iii) * * *

(A) * * * For purposes of determining an electing corporation's gross asset value, the amount of any distribution that is not treated as an impairment transaction under paragraph (b)(2)(iii)(D) of this section (distributions and charitable contributions consistent with historical practice) or under paragraph (b)(2)(iii)(E) of this section (special rules for RICs and REITs) is treated as an asset of the electing corporation. * * *

* * * * *

(D) * * * If an electing corporation has been in existence for less than three years, the period during which the electing corporation has been in existence is substituted for the preceding three taxable years. * * *

* * * * *

LaNita Van Dyke,

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

[FR Doc. 2010-22792 Filed 9-13-10; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 100**

[Docket No. USCG-2010-0672]

Notice of Enforcement for Special Local Regulation; Thunderboat Regatta; Mission Bay, CA

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the Thunderboat Regatta Special Local Regulation from 7 a.m. PST on September 17, 2010 through 5:30 p.m. on September 19, 2010. This action is necessary to provide for the safety of the participants, crew, spectators, participating vessels, and other vessels and users of the waterway. During the enforcement period, no person or vessel may enter the zone established by the special local regulation without permission of the Captain of the Port.

DATES: The regulations in 33 CFR 100.1101 will be enforced from 7 a.m. to 5:30 p.m. on September 17, 18, and 19, 2010.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or e-mail Petty Officer Shane Jackson, Waterways Management, U.S. Coast Guard Sector San Diego, Coast Guard; telephone 619-278-7262, e-mail Shane.E.Jackson@USCG.mil.

SUPPLEMENTARY INFORMATION:

The Coast Guard will enforce the special local regulation for the Thunderboat Regatta in 33 CFR 100.1101 on September 17, 2010, from 7 a.m. PST to 5:30 p.m., September 18, 2010, from 7 a.m. PST to 5:30 p.m., and September 19, 2010, from 7 a.m. PST to 5:30 p.m.

Under the provisions of 33 CFR 100.1101, a vessel may not enter the regulated area, unless it receives