

cause a failure condition that would prevent the continued safe flight and landing of the airplane.

Issued in Renton, Washington, on October 18, 2002.

Ali Bahrami,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 520

Oral Dosage Form New Animal Drugs; Carprofen

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 supplemental new animal drug application (NADA) filed by Pfizer, Inc. The supplemental NADA provides for the veterinary prescription use of carprofen in dogs, by oral chewable tablet, for the control of postoperative pain associated with soft tissue and orthopedic surgery.

DATES: This rule is effective October 28, 2002.

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, e-mail: mberson@cvm.fda.gov.

SUPPLEMENTARY INFORMATION: Pfizer, Inc., 235 East 42d St., New York, NY 10017-5755, filed a supplement to NADA 141-111 for veterinary prescription use of RIMADYL (carprofen) Chewable Tablets for the control of postoperative pain associated with soft tissue and orthopedic surgery in dogs. The supplemental NADA provides for use of carprofen chewable tablets in dogs for the control of postoperative pain associated with soft tissue and orthopedic surgery. The supplemental application is approved as of August 21, 2002, and the regulations are amended in 21 CFR 520.309 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 § 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.

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 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. Section 520.309 is amended by revising paragraphs (b), (d)(1), and (d)(2) to read as follows:

§ 520.309 Carprofen.

* * * * *

(b) *Sponsor.* See No. 000069 in § 510.600(c) of this chapter.

* * * * *

(d) * * * (1) *Amount.* 2 mg per pound (lb) of body weight once daily or 1 mg/lb twice daily. For the control of postoperative pain, administer approximately 2 hours before the procedure.

(2) *Indications for use.* For the relief of pain and inflammation associated with osteoarthritis, and for the control of postoperative pain associated with soft tissue and orthopedic surgery.

* * * * *

Dated: September 30, 2002.

Stephen F. Sundlof,

Center for Veterinary Medicine.

[FR Doc. 02-27266 Filed 10-25-02; 8:45 am]

BILLING CODE 4160-01-S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9019]

RIN 1545-BA25

Unit Livestock Price Method

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the use of the unit-livestock-price method of accounting. The regulations affect livestock raisers and other farmers that elect to use the unit-livestock-price method. These regulations provide rules relating to the annual reevaluation of unit prices and the depreciation of livestock raised for draft, breeding, or dairy purposes.

EFFECTIVE DATE: These regulations are effective October 28, 2002.

FOR FURTHER INFORMATION CONTACT: A. Katharine Jacob Kiss at (202) 622-4930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 471 of the Internal Revenue Code (Code). A notice of proposed rulemaking (REG-125626-01, 2002-9 IRB 604) was published in the **Federal Register** (67 FR 5074) on February 4, 2002. No public hearing was requested or held. One comment responding to the notice of proposed rulemaking was received. The proposed regulations are adopted by this Treasury decision.

Explanation of Provisions

The unit-livestock-price method provides for the valuation of different classes of animals in inventory at a standard unit price for each animal within a class. A taxpayer using the unit-livestock-price method must annually reevaluate its unit prices and must adjust the prices upward to reflect increases in the costs of raising livestock. The regulations allow taxpayers to both increase and decrease unit prices without obtaining the consent of the Commissioner. The regulations also clarify that a livestock raiser that uses the unit-livestock-price method may elect to remove from inventory after maturity an animal raised for draft, breeding, or dairy purposes and treat the inventoriable

cost of such animal as an asset subject to depreciation.

In the notice of proposed rulemaking, the IRS and Treasury Department requested comments on whether safe harbor unit prices should be made available to taxpayers using the unit-livestock-price method and, if so, what index should be used. The sole commentator requested that safe harbor unit prices should be made available, and suggested using the price index developed by a local state extension service for the safe harbor unit prices. Due to the lack of widespread interest in developing and using safe harbor unit prices, the final regulations do not adopt that suggestion.

Effective Date

These regulations are applicable to taxable years ending after October 28, 2002.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and, because these regulations do not impose on small entities a collection of information requirement, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Code, the proposed regulations preceding these regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is A. Katharine Jacob Kiss, Office of Associate Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding an entry

in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Section 1.471–6 also issued under 26 U.S.C. 471. * * *

Par. 2. Section 1.471–6 is amended as follows:

1. In paragraph (c), the last sentence is removed.
2. Paragraph (f) is revised.
3. In paragraph (g), the first sentence is amended by removing the language “capital assets” and adding in its place “property used in a trade or business.”

The revisions read as follows:

§ 1.471–6 Inventories of livestock raisers and other farmers.

* * * * *

(f) A taxpayer that elects to use the “unit-livestock-price method” must apply it to all livestock raised, whether for sale or for draft, breeding, or dairy purposes. The inventoriable costs of animals raised for draft, breeding, or dairy purposes can, at the election of the livestock raiser, be included in inventory or treated as property used in a trade or business subject to depreciation after maturity. *See* § 1.263A–4 for rules regarding the computation of inventoriable costs for purposes of the unit-livestock-price method. Once established, the methods of accounting used by the taxpayer to determine unit prices and to classify animals must be consistently applied in all subsequent taxable years. A taxpayer that uses the unit-livestock-price method must annually reevaluate its unit prices and adjust the prices either upward to reflect increases, or downward to reflect decreases, in the costs of raising livestock. The consent of the Commissioner is not required to make such upward or downward adjustments. No other changes in the classification of animals or unit prices may be made without the consent of the Commissioner. *See* § 1.446–1(e) for procedures for obtaining the consent of the Commissioner. The provisions of this paragraph (f) apply to taxable years ending after October 28, 2002.

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Approved: October 2, 2002.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Pamela F. Olson,

Assistant Secretary of the Treasury.

[FR Doc. 02–27158 Filed 10–25–02; 8:45 am]

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DEPARTMENT OF DEFENSE

Department of the Air Force

32 CFR Part 861

RIN 0701–AA67

Department of Defense Commercial Air Transportation Quality and Safety Review Program

AGENCY: Department of the Air Force, DOD.

ACTION: Final rule.

SUMMARY: The Department of the Air Force has revised the Department of Defense Commercial Transportation Quality and Safety Review Program. This was necessary to reflect current and anticipated policies.

EFFECTIVE DATE: October 29, 2002.

FOR FURTHER INFORMATION CONTACT: Mr. Merlin Lyman, 618–229–4801.

SUPPLEMENTARY INFORMATION: This action is authorized by 10 U.S.C. 8013 and 10 U.S.C. 2640. The Department of the Air Force has determined that this rule is not a major rule because it will not have an annual effect on the economy of \$100 million or more. The Secretary of the Air Force has certified that this rule is exempt from the requirements of the Regulatory Flexibility Act, 5 U.S.C. 601 to 612, because this rule does not have a significant economic impact on small entities as defined by the Act, and does not impose any obligatory information requirements beyond internal Air Force use.

List of Subjects in 32 CFR Part 861

Administrative practice and procedure, Air carriers, Aviation safety, Military air transportation.

For the reasons set forth in the preamble, the Air Force has revised 32 CFR Part 861 to read as follows:

PART 861—DEPARTMENT OF DEFENSE COMMERCIAL AIR TRANSPORTATION QUALITY AND SAFETY REVIEW PROGRAM

Sec.

861.1 References.

861.2 Purpose.

861.3 Definitions.

861.4 DOD commercial air transportation quality and safety review program.

861.5 DOD Commercial Airlift Review Board procedures.

861.6 DOD review of foreign air carriers.

861.7 Disclosure of voluntarily provided safety-related information.

Authority: 10 U.S.C. 2640, 8013.