

Dated: September 25, 2000.

Georgia E. Myers,

SSA Regulations Officer.

[FR Doc. 00-26091 Filed 10-11-00; 8:45 am]

BILLING CODE 4191-02-P

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 510

#### New Animal Drugs; Change of Sponsor's Name

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect a change of sponsor's name from Carl S. Akey, Inc., to Akey, Inc.

**DATES:** This rule is effective October 12, 2000.

**FOR FURTHER INFORMATION CONTACT:** Thomas J. McKay, Center for Veterinary Medicine (HFV09102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0213.

**SUPPLEMENTARY INFORMATION:** Carl S. Akey, Inc., P.O. Box 607, Lewisburg, OH 45338, has informed FDA of a change of sponsor's name to Akey, Inc. Accordingly, the agency is amending the regulations in 21 CFR 510.600(c)(1) and (c)(2) to reflect the change of sponsor's name.

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. 80109808.

#### List of Subjects in 21 CFR Part 510

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

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 510 is 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. Section 510.600 *Names, addresses, and drug labeler codes of sponsors of*

*approved applications* is amended in the table in paragraph (c)(1) in the entry for "Carl S. Akey, Inc." and in paragraph (c)(2) in the entry for "017790" by removing the sponsor's name and adding in its place "Akey, Inc."

Dated: September 28, 2000.

Claire M. Lathers,

Director, Office of New Animal Drug Evaluation, Center for Food Safety and Applied Nutrition.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8865]

RIN 1545-AS77

#### Amortization of Intangible Property; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to Treasury Decision 8865, which was published in the **Federal Register** on Tuesday, January 25, 2000 (65 FR 3820), and corrected on March 28, 2000 (65 FR 16318), relating to the amortization of certain intangible property.

**DATES:** This correction is effective January 25, 2000.

**FOR FURTHER INFORMATION CONTACT:** John Huffman at (202) 622-3110 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction are under sections 167 and 197 of the Internal Revenue Code.

##### Need for Correction

As published, TD 8865 contains an error which 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 \* \* \*

#### § 1.197-2 [Corrected]

**Par. 2.** Section 1.197-2(g)(3) is amended by revising the second sentence to read as follows:

#### § 1.197-2 Amortization of goodwill and certain other intangibles.

\* \* \* \* \*

(g) \* \* \*

(3) \* \* \* For purposes of determining the amortization period under section 197 with respect to the basis increase, the intangible is treated as having been acquired at the time of the transaction that causes the basis increase, except as provided in § 1.743-1(j)(4)(i)(B)(2).

\* \* \*

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Cynthia Grigsby,

Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).

[FR Doc. 00-25999 Filed 10-11-00; 8:45 am]

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## FEDERAL COMMUNICATIONS COMMISSION

#### 47 CFR Part 73

[DA 00-2226; MM Docket No. 96-66, RM-8729, RM-8821]

#### Radio Broadcasting Services; Sibley, IA, and Brandon, SD

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule.

**SUMMARY:** This document denies a Petition for Reconsideration filed by 21st Century Radio Ventures, Inc. directed to the *Report and Order* in this proceeding which allotted Channel 261A to Brandon, South Dakota. See 63 FR 64876, November 24, 1998. With this action, the proceeding is terminated.

**FOR FURTHER INFORMATION CONTACT:** Robert Hayne, Mass Media Bureau, (202) 418-2177.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's *Memorandum Opinion and Order* adopted September 27, 2000, and released September 29, 2000. The full text of this decision is available for inspection and copying during normal business hours in the FCC Reference Information Center at Portals II, CY-A257, 445 12th Street, SW, Washington,