List of Subjects in 21 CFR Part 522

Animal drugs.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 522 is amended as follows:

PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

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

■ 2. In § 522.2477, add paragraph (d)(2)(i)(F) to read as follows:

§ 522.2477 Trenbolone acetate and estradiol.

* * * * *

(d) * * *

(2) * * *

(i) * * *

(F) 200 mg trenbolone acetate and 20 mg estradiol (one implant consisting of 11 pellets, each of 10 pellets containing 20 mg trenbolone acetate and 2 mg estradiol, and 1 pellet containing 29 mg tylosin tartrate) per implant dose.

* * * * *

Dated: February 12, 2007.

Steven D. Vaughn,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.

[FR Doc. E7–3620 Filed 2–28–07; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 558

New Animal Drugs For Use in Animal Feeds; Monensin

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; technical amendment.

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 Elanco Animal Health. The supplemental NADA provides for minor revisions to labeling of monensin Type A medicated articles for chickens. FDA is also amending the regulations to simplify the organization of special labeling requirements for formulations (Type A medicated articles, Type B and Type C medicated feeds) containing monensin for poultry and game birds. This action is being taken to improve the clarity of the regulations.

DATES: This rule is effective March 1, 2007.

FOR FURTHER INFORMATION CONTACT: Joan C. Gotthardt, Center for Veterinary Medicine (HFV–130), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–7571, e-mail: *joan.gotthardt@fda.hhs.gov*.

SUPPLEMENTARY INFORMATION: Elanco Animal Health, A Division of Eli Lilly & Co., Lilly Corporate Center, Indianapolis, IN 46285, filed a supplement to NADA 38–878 that provides for use of COBAN 60 and COBAN 90 (monensin, USP) Type A medicated articles in feed of chickens. The supplement provides for minor revisions to labeling. The supplemental NADA is approved as of February 7, 2007, and the regulations in 21 CFR 558.355 are amended to reflect the approval.

In addition, FDA is taking this opportunity to amend the regulations to simplify the organization of special labeling requirements for formulations (Type A medicated articles, Type B and Type C medicated feeds) containing monensin for poultry and game birds. Similar restructuring was done recently for monensin formulations used in ruminants (71 FR 66231, November 14, 2006). This action is being taken to improve the clarity of the regulations.

Approval of this supplemental NADA did not require review of additional safety or effectiveness data or information. Therefore, a freedom of information summary is not required.

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 558

Animal drugs, Animal feeds.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

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

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

■ 2. In § 558.355, revise paragraphs (a), (b)(1), (b)(4), (b)(6), (d)(4), (d)(5), and (d)(8); and add paragraphs (d)(9)(iv) through (d)(9)(vi), and (d)(10)(iv) through (d)(10)(vi) to read as follows:

§ 558.355 Monensin.

(a) *Specifications.* Type A medicated articles containing monensin, USP.

(b) * * *

(1) To No. 000986: 36.3 (for export only), 44, 45, 60, or 90.7 grams per pound for use as in paragraphs (f)(1)(i) and (f)(4) of this section.

* * * * *

(4) To No. 000986: 45, 60, or 90.7 grams per pound for use as in paragraph (f)(2) of this section.

* * * * *

(6) To No. 000986: 45, 60, or 90.7 grams per pound for use as in paragraph (f)(5) of this section.

* * * * *

(d) * * *

(4) Liquid Type B feeds shall bear an expiration date of 8 weeks after its date of manufacture.

(5) All Type A medicated articles containing monensin shall bear the following warning statement: When mixing and handling monensin Type A medicated articles, use protective clothing, impervious gloves, and a dust mask. Operators should wash thoroughly with soap and water after handling. If accidental eye contact occurs, immediately rinse thoroughly with water.

* * * * *

(8) Type A medicated articles containing monensin intended for use in chickens, turkeys, and quail shall bear the following statements:

(i) Do not allow horses, other equines, mature turkeys, or guinea fowl access to feed containing monensin. Ingestion of monensin by horses and guinea fowl has been fatal.

(ii) Must be thoroughly mixed in feeds before use.

(iii) Do not feed undiluted.

(iv) Do not feed to laying chickens.

(v) Do not feed to chickens over 16 weeks of age.

(vi) For replacement chickens intended for use as cage layers only.

(vii) Some strains of turkey coccidia may be monensin tolerant or resistant. Monensin may interfere with development of immunity to turkey coccidiosis.

(viii) In the absence of coccidiosis in broiler chickens the use of monensin with no withdrawal period may limit feed intake resulting in reduced weight gain.

(9) * * *

(iv) *Chickens*: See paragraphs (d)(8)(i) through (d)(8)(vi), and (d)(8)(viii) of this section.

(v) *Turkeys:* See paragraphs (d)(8)(i), (d)(8)(ii), (d)(8)(iii), and (d)(8)(vii) of this section.

(vi) *Quail*: See paragraphs (d)(8)(i), (d)(8)(ii), and (d)(8)(iii) of this section.

(10) * * *

(iv) *Chickens*: See paragraphs (d)(8)(i), (d)(8)(iv), (d)(8)(v), (d)(8)(vi), and (d)(8)(viii) of this section.

(v) *Turkeys*: See paragraphs (d)(8)(i) and (d)(8)(vii) of this section.

(vi) *Quail*: See paragraph (d)(8)(i) of this section.

* * * * *

Dated: February 12, 2007.

Steven D. Vaughn,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.

[FR Doc. E7–3621 Filed 2–28–07; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 558

New Animal Drugs For Use in Animal Feeds; Zilpaterol

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 Intervet Inc. The supplemental NADA provides for the removal of a caution statement against the formulation of pelleted feeds from labeling of zilpaterol hydrochloride Type A medicated article and Type B and Type C medicated feeds.

DATES: This rule is effective March 1, 2007.

FOR FURTHER INFORMATION CONTACT: Charles J. Andres, Center for Veterinary Medicine (HFV–120), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301 827–1600, e-mail: *charles.andres@.fda.hhs.gov*.

SUPPLEMENTARY INFORMATION: Intervet Inc., P.O. Box 318, 29160 Intervet Ln., Millsboro, DE 19966, filed a supplement to NADA 141–258 for use of ZILMAX (zilpaterol hydrochloride 4.8%) Type A medicated article to formulate Type B and Type C medicated cattle feeds. The supplemental NADA provides for the removal of a caution statement against the formulation of pelleted feeds from labeling. The supplemental NADA is approved as of January 29, 2007, and the regulations are amended in 21 CFR 558.665 to reflect the approval.

Approval of this supplemental NADA did not require review of additional safety or effectiveness data or information. Therefore, a freedom of information summary is not required.

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 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 part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

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

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

§ 558.665 [Amended]

■ 2. Remove paragraph (d)(3) of § 558.665.

Dated: February 12, 2007.

Steven D. Vaughn,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.

[FR Doc. E7–3615 Filed 2–28–07; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9314]

RIN 1545–BF37

Depreciation of MACRS Property That Is Acquired in a Like-Kind Exchange or as a Result of an Involuntary Conversion

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to the depreciation of property subject to the accelerated cost recovery system under section 168 of the Internal Revenue Code (MACRS property). Specifically, these final regulations provide guidance on how to depreciate MACRS property acquired in a like-kind exchange under section 1031 or as a result of an involuntary conversion under section 1033 when both the acquired and relinquished property are subject to MACRS in the hands of the acquiring taxpayer. These final regulations will affect taxpayers involved in a like-kind exchange under section 1031 or an involuntary conversion under section 1033. The corresponding temporary regulations are removed.

DATES: *Effective Dates:* These regulations are effective on February 26, 2007.

Applicability Dates: For dates of applicability, see §§ 1.168(a)-1(b), 1.168(b)-1(b), 1.168(d)-1(d)(3), 1.168(i)-1(l), 1.168(i)-6(k), and 1.168(k)-1(g)(3)(ii).

FOR FURTHER INFORMATION CONTACT: Patrick S. Kirwan, (202) 622–3110 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR part 1 under section 168 of the Internal Revenue Code (Code). Section 168 provides the depreciation deduction for tangible property generally placed in service after December 31, 1986.

On March 1, 2004, the IRS and the Treasury Department published in the **Federal Register** (69 FR 9529) temporary regulations (TD 9115) relating to the depreciation allowable for tangible property of a character subject to the allowance for depreciation provided in section 167(a) that is generally placed in service after