Dated: September 15, 2006.

Steven D. Vaughn,

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

[FR Doc. E6–15888 Filed 9–27–06; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9281]

RIN 1545–BF70

Determination of Interest Expense Deduction of Foreign Corporations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9281), that were published in the **Federal Register** on Thursday, August 17, 2006 (71 FR 47443). This regulation revised the Income Tax Regulations relating to the determination of the interest expense deduction of foreign corporations and applies to foreign corporations engaged in a trade or business within the United States.

DATES: This correction is effective August 17, 2006.

FOR FURTHER INFORMATION CONTACT: Gregory Spring or Paul Epstein, (202) 622–3870 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9281) that is the subject of this correction are under sections 882 and 884 of the Internal Revenue Code.

Need for Correction

As published, TD 9281 contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9281), that were the subject of FR Doc. E6–13402, is corrected as follows:

On page 47443, column 1, in the preamble under the caption ''**DATES**: *Effective Date*:'', lines 1 through 5, the language, ''These regulations are effective starting the tax year end for which the original tax return due date (including extensions) is after August 17, 2006.'' is corrected to read ''These regulations are effective August 17, 2006.''.

Cynthia E. Grigsby,

Senior Federal Register Liaison Officer, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. E6–15891 Filed 9–27–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9281]

RIN 1545–BF70

Determination of Interest Expense Deduction of Foreign Corporations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9281), that were published in the **Federal Register** on Thursday, August 17, 2006 (71 FR 47443). This regulation revised the Income Tax Regulations relating to the determination of the interest expense deduction of foreign corporations and applies to foreign corporations engaged in a trade or business within the United States.

DATES: This correction is effective August 17, 2006.

FOR FURTHER INFORMATION CONTACT: Gregory Spring or Paul Epstein, (202) 622–3870 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9281) that is the subject of this correction are under sections 882 and 884 of the Internal Revenue Code.

Need for Correction

As published, TD 9281 contains 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 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 * * *

■ **Par. 2.** Section 1.882–5 paragraph (a)(7) is revised to read as follows:

§ 1.882–5 Determination of interest deduction.

* * * * *

(a)(7) through (a)(7)(iii) [Reserved]. For further guidance, see entry in § 1.882–5T(a)(7) through (a)(7)(iii).

* * * * *

■ **Par. 3.** Section 1.882–5T is amended by revising the last sentence of paragraph (c)(2)(iv) to read as follows:

§ 1.882–5T Determination of interest deduction (temporary).

* * * * *

(c) * * *

(2) * * *

(iv) * * * The rules of § 1.882–5(b)(3) apply in determining the total value of applicable worldwide assets for the taxable year, except that the minimum number of determination dates are those stated in § 1.882–5(c)(2)(i).

* * * * *

Cynthia E. Grigsby,

Senior Federal Register Liaison Officer, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. E6–15893 Filed 9–27–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 19

RIN 2900–AL97

Board of Veterans' Appeals: Clarification of a Notice of Disagreement

AGENCY: Department of Veterans Affairs.

ACTION: Final rule.

SUMMARY: The Department of Veterans Affairs (VA) is amending its regulations governing appeals to the Board of Veterans' Appeals (BVA or Board) to clarify the actions an agency of original jurisdiction (AOJ) must take to determine whether a written communication from a claimant that is ambiguous in its purpose is intended to be a Notice of Disagreement (NOD) with an adverse claims decision.

DATES: *Effective Date:* This rule is effective October 30, 2006.

Applicability Date: VA will apply this rule to appeals pending before VA in