

shall be declared when a claim is made about them. Any other vitamins or minerals listed in § 101.9(c)(8)(iv) or (c)(9) may be declared, but they shall be declared when they are added to the product for purposes of supplementation, or when a claim is made about them. Any (b)(2)-dietary ingredients that are not present, or that are present in amounts that can be declared as zero in § 101.9(c), shall not be declared (e.g., amounts corresponding to less than 2 percent of the RDI for vitamins and minerals). Protein shall not be declared on labels of products that, other than ingredients added solely for technological reasons, contain only individual amino acids.

* * * * *

Dated: August 25, 2006.

Jeffrey Shuren,

Assistant Commissioner for Policy.

[FR Doc. 06-7306 Filed 8-30-06; 8:45 am]

BILLING CODE 4160-01-S

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 529

Certain Other Dosage Form New Animal Drugs; Gentamicin Sulfate Intrauterine Solution

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 an abbreviated new animal drug application (ANADA) filed by Sparhawk Laboratories, Inc. The ANADA provides for use of a generic gentamicin sulfate solution as an intrauterine infusion for the control of bacterial metritis and as an aid in improving conception in mares.

DATES: This rule is effective August 31, 2006.

FOR FURTHER INFORMATION CONTACT: John K. Harshman, Center for Veterinary Medicine (HFV-104), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0169, e-mail: john.harshman@fda.hhs.gov.

SUPPLEMENTARY INFORMATION: Sparhawk Laboratories, Inc., 12340 Santa Fe Trail Dr., Lenexa, KS 66215, filed ANADA 200-395 for the use of Gentamicin Sulfate Solution for the control of bacterial infections of the uterus (metritis) and as an aid in improving conception in mares with uterine

infections caused by bacteria sensitive to gentamicin. Sparhawk Laboratories, Inc.'s gentamicin sulfate solution is approved as a generic copy of Schering-Plough Animal Health Corp.'s GENTOCIN (gentamicin sulfate) solution veterinary, approved under NADA 46-724. The ANADA is approved as of July 31, 2006, and the regulations in 21 CFR 529.1044a are amended to reflect the approval and a current format. 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 21 CFR 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 Division of Dockets Management (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.

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 529

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 529 is amended as follows:

PART 529—CERTAIN OTHER DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 529 continues to read as follows:

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

■ 2. Revise § 529.1044a to read as follows:

§ 529.1044a Gentamicin sulfate intrauterine solution.

(a) *Specifications.* Each milliliter of solution contains 50 or 100 milligrams gentamicin sulfate.

(b) *Sponsors.* See Nos. 000010, 000061, 000856, 057561, 058005, 059130, and 061623 in § 510.600(c) of this chapter.

(c) *Conditions of use in horses—(1) Amount.* Infuse 2 to 2.5 grams per day for 3 to 5 days during estrus.

(2) *Indications for use.* For control of bacterial infections of the uterus (metritis) and as an aid in improving conception in mares with uterine infections caused by bacteria sensitive to gentamicin.

(3) *Limitations.* Do not use in horses intended for human consumption. Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Dated: August 11, 2006.

Stephen F. Sundlof,

Director, Center for Veterinary Medicine.

[FR Doc. 06-7307 Filed 8-30-06; 8:45 am]

BILLING CODE 4160-01-S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9283]

RIN 1545-BB57

Special Depreciation Allowance

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final regulations relating to the depreciation of property subject to section 168 of the Internal Revenue Code (MACRS property) and the depreciation of computer software subject to section 167. Specifically, these final regulations provide guidance regarding the additional first year depreciation allowance provided by sections 168(k) and 1400L(b) for certain MACRS property and computer software. The regulations reflect changes to the law made by the Job Creation and Worker Assistance Act of 2002, the Jobs and Growth Tax Relief Reconciliation Act of 2003, the Working Families Tax Relief Act of 2004, the American Jobs Creation Act of 2004, and the Gulf Opportunity Zone Act of 2005.

DATES: *Effective Dates:* These regulations are effective August 31, 2006.

Applicability Dates: For dates of applicability, see §§ 1.167(a)-14(e), 1.168(d)-1(d), 1.168(d)-1T(d), 1.168(k)-1(g), 1.169-3(g), and 1.1400L(b)-1(g).

FOR FURTHER INFORMATION CONTACT: Douglas Kim, (202) 622-3110 (not a toll-free number).

SUPPLEMENTARY INFORMATION: