

traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; ROUTES; AND REPORTING POINTS.

1. The authority citation for 14 CFR part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

2. The Incorporation by reference in 14 CFR part 71.1 of the Federal Aviation Administration Order 7400.9M, Airspace Designations and Reporting Points, dated August 30, 2004, and effective September 16, 2004, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.

\* \* \* \* \*

ANM OR E5 Burns, OR [Revised]

Burns Municipal Airport, Burns, OR (Lat. 43°35'31" N., long. 118°57'20" W.) Wildhorse VOR/DME (Lat. 43°35'35" N., long. 118°57'18" W.)

That airspace extending upward from 700 feet above the surface of the earth within 10.9 miles northeast and 10.1 miles southwest of the 141° and 321° radials of the Wildhorse VOR/DME extending from 9.6 miles southeast to 9.2 miles northwest of the VOR/DME; that airspace extending upward from 1,200 feet above the surface of the earth within 10.9 miles northeast and 16.0 miles southwest of the 141° and 321° radials of the Wildhorse VOR/DME extending from 20.1 miles southeast to 9.2 miles northwest of the VOR/DME;

\* \* \* \* \*

Issued in Seattle, Washington, on April 1, 2005.

Raul C. Treviño

Area Director, Western en Route and Oceanic Operations.

[FR Doc. 05–7622 Filed 4–15–05; 8:45 am]

BILLING CODE 4910–13–M

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 526

Intramammary Dosage Forms; Ceftiofur

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 new animal drug application (NADA) filed by Pharmacia & Upjohn Co., a Division of Pfizer, Inc. The NADA provides for the veterinary prescription use of ceftiofur hydrochloride suspension, by intramammary infusion, for the treatment of subclinical mastitis in dairy cattle at the time of dry off.

DATES: This rule is effective April 18, 2005.

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.gov.

SUPPLEMENTARY INFORMATION: Pharmacia & Upjohn Co., a Division of Pfizer, Inc., 235 East 42d St., New York, NY 10017, filed NADA 141–239 for SPECTRAMAST DC (ceftiofur hydrochloride) Sterile Suspension. The NADA provides for the veterinary prescription use of ceftiofur hydrochloride suspension, by intramammary infusion, for the treatment of subclinical mastitis in dairy cattle at the time of dry off associated with Staphylococcus aureus, Streptococcus dysgalactiae, and Streptococcus uberis. The application is approved as of March 15, 2005, and the regulations are amended in 21 CFR 526.314 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 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(d)(5) 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.

Under section 512(c)(2)(F)(ii) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b(c)(2)(F)(ii)), this approval qualifies for 3 years of marketing exclusivity beginning March 15, 2005.

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 526

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 526 is amended as follows:

PART 526—INTRAMAMMARY DOSAGE FORMS

1. The authority citation for 21 CFR part 526 continues to read as follows:

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

2. Section 526.314 is amended by adding paragraphs (a)(2) and (d)(2) to read as follows:

§ 526.314 Ceftiofur.

(a) \* \* \*

(2) Each 10-mL syringe contains ceftiofur hydrochloride suspension equivalent to 500 mg ceftiofur.

\* \* \* \* \*

(d) \* \* \*

(2) Dry cows—(i) Amount. 500 mg per affected quarter at the time of dry off using product described in paragraph (a)(2) of this section.

(ii) Indications for use. For the treatment of subclinical mastitis in dairy cattle at the time of dry off associated with Staphylococcus aureus, Streptococcus dysgalactiae, and Streptococcus uberis.

(iii) Limitations. Milk taken from cows completing a 30-day dry off period may be used for food with no milk discard due to ceftiofur residues. Following intramammary infusion, a 3-day preslaughter withdrawal period is required for treated cows. Following label use, no preslaughter withdrawal period is required for neonatal calves from treated cows regardless of colostrum consumption. Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Dated: March 24, 2005.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

[FR Doc. 05-7730 Filed 4-15-05; 8:45 am]

BILLING CODE 4160-01-S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9192]

RIN 1545-BC38; RIN 1545-BC74; RIN 1545-BC95

#### Guidance Under Section 1502; Application of Section 108 to Members of a Consolidated Group; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document corrects final regulations, (TD 9192) that were published in the **Federal Register** on Tuesday, March 22, 2005 (70 FR 14395), that govern the application of section 108 when a member of a consolidated group realizes discharge of indebtedness income.

**DATES:** This correction is effective on March 22, 2005.

**FOR FURTHER INFORMATION CONTACT:** Amber Cook, (202) 622-7530 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations, temporary regulations, and removal of temporary regulations (TD 9192) that is the subject of this correction is under section 1502 of the Internal Revenue Code.

##### Need for Correction

As published, (TD 9192) contains an error that may prove to be misleading and is in need of clarification.

##### Correction of Publication

■ Accordingly, the publication of the final regulations, temporary regulations, and removal of temporary regulations (TD 9192) that were the subject of FR. Doc. 05-5528, are corrected as follows:

#### PART 1—INCOME TAXES

■ 1. The authority citation for 26 CFR part 1 continues to read as follows:

**Authority:** 26 U.S.C. 7805, unless otherwise noted. Section 1.1502-11 also issued under 26 U.S.C. 1502.

##### § 1.1502-11 [Corrected]

■ 2. In § 1.1502-11, paragraph (c)(5), *Example 3*, (ii)(E), remove the words

“take into account its \$80 of excluded COD.” and add in their place the words “take into account its \$80 of excluded COD income.”.

**Cynthia E. Grigsby,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedures and Administration).*

[FR Doc. 05-7636 Filed 4-15-05; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[CGD05-05-022]

RIN 1625-AA08

#### Special Local Regulation for Marine Events; Pasquotank River, Camden, NC

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing temporary special local regulations during the “Camden Spring Race”, a marine event to be held over the waters of the Pasquotank River at Camden, North Carolina. These special local regulations are necessary to provide for the safety of life on navigable waters during the event. This action is intended to restrict vessel traffic in the Pasquotank River during the event.

**DATES:** This rule is effective from 9:30 a.m. on April 23, to 6:30 p.m. on April 24, 2005.

**ADDRESSES:** Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of docket CGD05-05-022 and are available for inspection or copying at Commander (oax), Fifth Coast Guard District, 431 Crawford Street, Portsmouth, Virginia 23704-5004, between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Dennis Sens, Project Manager, Auxiliary and Recreational Boating Safety Branch, at (757) 398-6204.

#### SUPPLEMENTARY INFORMATION:

##### Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. Publishing

an NPRM would be impracticable. The event will take place on April 23 and 24, 2005. There is not sufficient time to allow for a notice and comment period, prior to the event. Immediate action is needed to protect the safety of life at sea from the danger posed by high-speed powerboats.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date would be contrary to the public interest, since immediate action is needed to ensure the safety of the event participants, spectator craft and other vessels transiting the event area. However advance notifications will be made to affected waterway users via marine information broadcasts and area newspapers.

##### Background and Purpose

On April 23 and 24, 2005, the Carolina Virginia Racing Association will sponsor the “Camden Spring Race”, on the waters of the Pasquotank River at Camden, North Carolina. The event will consist of approximately 70 hydroplanes and runabout powerboats conducting high-speed competitive races on the Pasquotank River in the vicinity of Shipyard Landing, Camden, North Carolina. A fleet of approximately 50 spectator vessels is expected to gather nearby to view the competition. Due to the need for vessel control during the event, vessel traffic will be temporarily restricted to provide for the safety of participants, spectators and transiting vessels.

##### Discussion of Rule

The Coast Guard is establishing temporary special local regulations on specified waters of the Pasquotank River adjacent to Shipyard Landing, Camden, North Carolina. The regulated area includes a section of the Pasquotank River approximately 800 yards long, by 260 yards wide. The temporary special local regulations will be enforced from 9:30 a.m. to 6:30 p.m. on April 23 and 24, 2005, and will restrict general navigation in the regulated area during the power boat race. Except for persons or vessels authorized by the Coast Guard Patrol Commander, no person or vessel may enter or remain in the regulated area during the enforcement period.

##### Regulatory Evaluation

This rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that