

**Note 2:** If wear is present in the B area only as depicted in Figure 1, replacing the MGB and the pump is not required.

(e) Before installing a different MGB or a pump with any TIS, accomplish the requirements of paragraph (a) of this AD.

(f) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Contact the Manager, Safety Management Group, Rotorcraft Directorate, FAA, ATTN: Ed Cuevas, Fort Worth, Texas 76193-0111, telephone (817) 222-5355, fax (817) 222-5961, for information about previously approved alternative methods of compliance.

(g) This amendment becomes effective on July 6, 2006.

**Note 3:** The subject of this AD is addressed in Direction Generale De L'Aviation Civile (France) AD F-2002-331-071 R2, dated November 24, 2004.

Issued in Fort Worth, Texas, on May 24, 2006.

**David A. Downey,**

*Manager, Rotorcraft Directorate, Aircraft Certification Service.*

[FR Doc. 06-5009 Filed 5-31-06; 8:45 am]

BILLING CODE 4910-13-P

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## DEPARTMENT OF COMMERCE

### Office of the Secretary

#### 15 CFR Part 4

[Docket No. 060518134-6134-01]

RIN 0605-AA22

#### Disclosure of Government Information; Responsibility for Responding to Freedom of Information Act Requests

**AGENCY:** Department of Commerce.

**ACTION:** Interim final rule; request for comments.

**SUMMARY:** The Department of Commerce publishes this interim final rule to amend its regulations that establishes the date that the Department uses in identifying those records that it may consider when responding to a Freedom of Information Act request. The Department takes this action pursuant to a court order that enjoins it from further use of its current regulations.

**DATES:** This rule is effective on June 1, 2006. Comments must be submitted on July 3, 2006.

**ADDRESSES:** The public may submit comments to: Brenda Dolan, Departmental Freedom of Information and Privacy Act Officer, U.S. Department of Commerce, Office of Management and Organization, Room 5327, Washington, DC 20230, 202-482-3258.

#### FOR FURTHER INFORMATION CONTACT:

Brenda Dolan, Departmental Freedom of Information and Privacy Act Officer, U.S. Department of Commerce, Office of Management and Organization, Room 5327, Washington, DC 20230, 202-482-3258.

**SUPPLEMENTARY INFORMATION:** On April 24, 2006, the United States District Court, District of Oregon determined that the Department of Commerce violated the Freedom of Information Act for failing to make a timely determination on an information request, which subsequently resulted in an improper withholding under the Act. The court ordered the Department to refrain from using "the day that the proper component receives the request" as the cut-off date for determining those records that are responsive to a FOIA request. Pursuant to the court's order, the Department amends paragraph 4.5(a) of 15 CFR Part 4 to establish a new cut-off date for records that are to be considered in a FOIA request. Upon the effectiveness of this rule, the records that are considered responsive to a FOIA request will include those records that are within the Department's possession and control as of the date that the Department begins its search for them. This policy is consistent with that adopted by other agencies including the U.S. Department of Justice.

#### Classification

It has been determined that this notice is not significant for purposes of E.O. 12866.

The Department finds good cause to waive the rulemaking requirements of 5 U.S.C. 553 because it is impracticable and contrary to the public interest. In order to implement, in a timely manner, the Department's new regulation that establishes the date that the Department uses in identifying those records that it may consider when responding to a request for records, the Department finds that it is impracticable and contrary to the public interest to allow for prior notice and opportunity for public comment. If the Department delayed the effectiveness of this action, the Department would violate the April 24, 2006 order to refrain from further use of the regulations. Therefore, in order to ensure timely compliance with the Court's order, the Department makes this rule effective upon publication.

Because notice and opportunity for comment are not required pursuant to 5 U.S.C. 553 or any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) are inapplicable. Therefore, a regulatory flexibility analysis is not required and has not been prepared.

Dated: May 26, 2006.

**Brenda Dolan,**

*Departmental Freedom of Information and Privacy Act Officer.*

#### List of Subjects in 15 CFR Part 4

Freedom of Information and Privacy.

■ For the reasons set forth above, the Department amends 15 CFR part 4 as follows:

#### PART 4—DISCLOSURE OF GOVERNMENT INFORMATION

■ 1. The authority citation for part 4 continues to read:

**Authority:** 5 U.S.C. 301; 5 U.S.C. 552; 5 U.S.C. 552a; 5 U.S.C. 553; 31 U.S.C. 3717; 44 U.S.C. 3101; Reorganization Plan No. 5 of 1950.

■ 2. Revise paragraph (a) of section 4.5 to read as follows:

#### § 4.5 Responsibility for responding to requests.

(a) *In general.* Except as stated in paragraph (b) of this section, the proper component of the Department to respond to a request for records is the component that first receives the request and has responsive records, or the component to which the Departmental Freedom of Information Officer assigns lead responsibility for responding to the request. Records responsive to a request shall include those records within the Department's possession and control as of the date the Department begins its search for them.

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[FR Doc. E6-8479 Filed 5-31-06; 8:45 am]

BILLING CODE 3510-17-P

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## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 558

#### New Animal Drugs for Use in Animal Feeds; Melengestrol, Ractopamine, Monensin, and Tylosin

**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 Ivy Laboratories, Division of Ivy Animal Health, Inc. The ANADA provides for use of single-ingredient Type A medicated articles containing melengestrol, ractopamine, monensin,

and tylosin to make four-way combination drug Type C medicated feeds for heifers fed in confinement for slaughter.

**DATES:** This rule is effective June 1, 2006.

**FOR FURTHER INFORMATION CONTACT:** Daniel A. Benz, Center for Veterinary Medicine (HFV-104), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0223, e-mail: [daniel.benz@fda.hhs.gov](mailto:daniel.benz@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Ivy Laboratories, Division of Ivy Animal Health, Inc., 8857 Bond St., Overland Park, KS 66214, filed ANADA 200-424 for use of HEIFERMAX 500 (melengestrol acetate) Liquid Premix, OPTAFLEXX (ractopamine hydrochloride), RUMENSIN (monensin sodium), and TYLAN (tylosin phosphate) single-ingredient Type A medicated article to make dry and liquid, four-way combination drug Type C medicated feeds for heifers fed in confinement for slaughter. Ivy Laboratories' ANADA 200-424 is approved as a generic copy of Elanco Animal Health's NADA 141-233 for combination feed use of MGA (melengestrol acetate), OPTAFLEXX, RUMENSIN, and TYLAN. The application is approved as of April 27, 2006, and the regulations are amended in 21 CFR 558.500 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.

The agency has determined under 21 CFR 25.33(a)(2) 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.

#### § 558.500 [Amended]

■ 2. In the table in paragraph (e)(2)(x) of § 558.500, in the "Limitations" column remove "No. 000009" and add in its place "Nos. 000009 and 021641", and in the "Sponsor" column add in numerical sequence "021641".

Dated: May 23, 2006.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

[FR Doc. E6-8420 Filed 5-31-06; 8:45 am]

**BILLING CODE 4160-01-S**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9262]

RIN 1545-BF57

#### Computer Software Under Section 199(c)(5)(B)

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

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary regulations concerning the application of section 199 of the Internal Revenue Code, which provides a deduction for income attributable to domestic production activities, to certain transactions involving computer software. The regulations will affect taxpayers engaged in certain domestic production activities involving computer software. The text of these temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective June 1, 2006.

*Applicability Date:* For date of applicability, see § 1.199-8T(i)(4).

**FOR FURTHER INFORMATION CONTACT:** Paul Handleman or Lauren Ross Taylor, (202) 622-3040 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

### Background

This document amends 26 CFR part 1 to provide rules relating to the deduction for income attributable to domestic production activities under section 199 of the Internal Revenue Code (Code). Section 199 was added to the Code by section 102 of the American Jobs Creation Act of 2004 (Pub. L. 108-357, 118 Stat. 1418), and amended by section 403(a) of the Gulf Opportunity Zone Act of 2005 (Pub. L. 109-135, 119 Stat. 25) and section 514 of the Tax Increase Prevention and Reconciliation Act of 2005 (Pub. L. 109-222, 120 Stat. 345). On January 19, 2005, the IRS and Treasury Department issued Notice 2005-14 (2005-7 I.R.B. 498) providing interim guidance on section 199. On November 4, 2005, the IRS and Treasury Department published in the **Federal Register** proposed regulations under section 199 (70 FR 67220). On January 11, 2006, the IRS and Treasury Department held a public hearing on the proposed regulations. Written and electronic comments responding to the proposed regulations were received. Contemporaneous with the publication of these temporary regulations, final regulations have been published under section 199.

### General Overview

Section 199(a)(1) allows a deduction equal to 9 percent (3 percent in the case of taxable years beginning in 2005 or 2006, and 6 percent in the case of taxable years beginning in 2007, 2008, or 2009) of the lesser of (A) the qualified production activities income (QPAI) of the taxpayer for the taxable year, or (B) taxable income (determined without regard to section 199) for the taxable year (or, in the case of an individual, adjusted gross income (AGI)).

### Qualified Production Activities Income

Section 199(c)(1) defines QPAI for any taxable year as an amount equal to the excess (if any) of (A) the taxpayer's domestic production gross receipts (DPGR) for such taxable year, over (B) the sum of (i) the cost of goods sold (CGS) that are allocable to such receipts; and (ii) other expenses, losses, or deductions (other than the deduction under section 199) that are properly allocable to such receipts.

Section 199(c)(4)(A)(i) defines DPGR, in part, to mean the taxpayer's gross receipts that are derived from any lease, rental, license, sale, exchange, or other disposition of qualifying production property (QPP) that was manufactured, produced, grown, or extracted (MPGE) by the taxpayer in whole or in