

The agency is amending 21 CFR part 558 to reflect the change of sponsor.

#### 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).

#### § 558.195 [Amended]

2. Section 558.195 *Decoquinat* is amended in paragraph (a) by removing "011526" and adding in its place "046573" and in the table in paragraph (d), under the "sponsor column" by removing "011526" wherever it appears and adding in its place "046573".

#### § 558.530 [Amended]

3. Section 558.530 *Roxarson* is amended in paragraph (a) by removing "011526" and adding in its place "046573".

Dated: December 18, 1997.

**Robert C. Livingston,**

*Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.*  
[FR Doc. 97-33920 Filed 12-29-97; 8:45 am]  
BILLING CODE 4160-01-F

#### DEPARTMENT OF HEALTH AND HUMAN SERVICES

##### Food and Drug Administration

#### 21 CFR Part 558

#### New Animal Drugs for Use in Animal Feeds; Chlortetracycline, Sulfathiazole, Penicillin

**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 Hoffmann-La Roche, Inc. The ANADA provides for use of a fixed combination Type A medicated article containing chlortetracycline, sulfathiazole, and penicillin to make a Type C medicated swine feed.

**EFFECTIVE DATE:** December 30, 1997.

#### FOR FURTHER INFORMATION CONTACT:

Lonnie W. Luther, Center for Veterinary Medicine (HFV-102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0209.

**SUPPLEMENTARY INFORMATION:** Hoffmann-La Roche, Inc., 340 Kingsland St., Nutley, NJ 07110-1199, filed ANADA 200-140 that provides for using a fixed combination Type A medicated article containing chlortetracycline calcium complex equivalent to 20 grams per pound (g/lb) chlortetracycline hydrochloride, 4.4 percent sulfathiazole (20 g/lb), and penicillin procaine equivalent to 10 g/lb penicillin to make a Type C medicated swine feed. The Type C swine medicated feed contains 100 g/ton (t) chlortetracycline, 100 g/t sulfathiazole, and 50 g/t penicillin, for making prestarter, starter, grower, and finisher Type C medicated feeds.

Hoffmann-La Roche's ANADA 200-140 is approved as a generic copy of Boehringer Ingelheim's NADA 39-077. The ANADA is approved as of December 30, 1997, and the regulations are amended in 21 CFR 558.155(a)(1) to reflect the approval. The basis for approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 514.11(e)(2)(ii), a summary of human food safety data and information submitted to support this approval may be seen in the Dockets Management Branch (HFA-305), Food and Drug Administration, 12420 Parklawn Dr., rm. 1-23, Rockville, MD 20857, between 9 a.m. and 4 p.m., Monday through Friday.

The agency 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.

#### 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.

#### § 558.155 [Amended]

2. Section 558.155 *Chlortetracycline, sulfathiazole, penicillin* is amended in paragraph (a)(1) by removing "000010" and adding in its place "000004 and 000010".

Dated: December 19, 1997.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*  
[FR Doc. 97-33919 Filed 12-30-97; 8:45 am]  
BILLING CODE 4160-01-F

#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

#### 26 CFR Part 1

[TD 8745]

RIN 1545-AR63

#### Definition of Structure

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to deductions available upon demolition of a building. These final regulations reflect changes to the law made by the Tax Reform Act of 1984 and affect owners and lessees of real property who demolish buildings.

**DATES:** The regulations are effective December 30, 1997.

**FOR FURTHER INFORMATION CONTACT:** Bernard P. Harvey, (202) 622-3110 (not a toll-free number). For dates of applicability of these regulations, see § 1.280B-1(c).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains final regulations under section 280B of the Internal Revenue Code. Section 280B was added by the Tax Reform Act of 1976, Public Law 94-455, 2124(b), 90 Stat. 1520, 1918 (Oct. 4, 1976), and significant amendments were made to the provision by the Economic Recovery Tax Act of 1981, Public Law 97-34, 212 (d)(2)(C) and (e)(2), 95 Stat. 172, 239 (Aug. 13, 1981) (1981 Act) and the Tax Reform Act of 1984, Public Law 98-369, 1063, 98 Stat. 494, 1047 (July 18, 1984) (1984 Act). Transition rules were provided in the Tax Reform Act of 1986, Public Law 99-514, 1878(h), 100 Stat. 2085, 2904 (Oct. 22, 1986) (1986 Act). As originally enacted, section 280B required any costs or losses incurred on account of the demolition of any certified historic structure (a building or structure meeting certain requirements) to be capitalized into the land upon