

in paragraphs (a)(2)(i) and (a)(2)(ii) of this AD. Table 1 follows:

TABLE 1

AD No.	Amendment No.
AD 95-16-16	39-9233
AD 95-13-05	39-9285
AD 95-13-06	39-9286
AD 95-07	39-9287
AD 99-10-10	39-11163

(i) Within 8,000 flight hours, or within 24 months since doing the modification, whichever occurs first.

(ii) Within 90 days after the effective date of this AD.

Note 2: Where there are differences between the AD and the service bulletin, the AD prevails.

Note 3: For the purposes of this AD, a detailed visual inspection is defined as: "An intensive visual examination of a specific structural area, system, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally supplemented with a direct source of good lighting at intensity deemed appropriate by the inspector. Inspection aids such as mirror, magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required."

(A) If no discrepancy is found: Repeat the inspection at intervals not to exceed 8,000 flight hours or 24 months, whichever is first, until you do the terminating modification specified in paragraph (b) of this AD.

(B) If any discrepancy is found, and the primary nut has backed off and contacts the secondary retention washer: Before further flight, do the terminating modification specified in paragraph (b) of this AD.

(C) If any discrepancy is found, and the primary nut does not contact the secondary retention washer: Repeat the inspection at intervals not to exceed 90 days. Within 18 months after the initial finding, or the effective date of this AD, whichever occurs later, do the terminating modification specified in paragraph (b) of this AD.

Note 4: Inspections accomplished prior to the effective date of this AD per Boeing Alert Service Bulletin 747-54A2206, dated October 19, 2000, are acceptable for compliance with the inspections required by paragraph (a) of this AD.

Optional Terminating Action

(b) Doing the terminating modification (replacement of the primary nut of the midspar fuse pin with a new nut, installation of torque stripe, a detailed visual inspection of the fuse pin threads for damage, and replacement, if necessary) per Figure 3 of Boeing Service Bulletin 747-54A2206, Revision 1, dated February 22, 2001, ends the repetitive inspections required by this AD.

Note 5: Accomplishment of the terminating action specified in Boeing Alert Service Bulletin 747-54A2206, dated October 19, 2000, is acceptable for compliance with the terminating action specified in paragraph (b) of this AD.

Alternative Methods of Compliance

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Seattle ACO.

Note 6: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Seattle ACO.

Special Flight Permits

(d) Special flight permits may be issued per sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Incorporation by Reference

(e) The actions shall be done per Boeing Service Bulletin 747-54A2206, Revision 1, dated February 22, 2001. This incorporation by reference was approved by the Director of the Federal Register per 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Boeing Commercial Airplane Group, P.O. Box 3707, Seattle, Washington 98124-2207. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

Effective Date

(f) This amendment becomes effective on March 21, 2001.

Issued in Renton, Washington, on February 26, 2001.

Donald L. Riggins,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 01-5168 Filed 3-5-01; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 510

New Animal Drugs; Change of Sponsor

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect a change of sponsor for three approved new animal drug applications (NADA's) from PM Ag Products, Inc., to Sweetlix, LLC.

DATES: This rule is effective March 6, 2001.

FOR FURTHER INFORMATION CONTACT: Norman J. Turner, Center for Veterinary Medicine (HFV-102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0214.

SUPPLEMENTARY INFORMATION: PM Ag Products, Inc., 1055 West 175th St., Homewood, IL 60430, has informed FDA that it has transferred ownership of, and all rights and interests in NADA 033-773 for Sweetlix Bloat Guard Block, NADA 109-471 for Staley Sweetlix with Rumensin®, and NADA 136-214 for Enproal Bloat Blox to Sweetlix, LLC, 175 South Main St., suite 150, Salt Lake City, UT 84111. Accordingly, the agency is amending the regulations in 21 CFR 510.600(c)(1) and (c)(2) to reflect the transfer of ownership. The agency is removing the sponsor name for PM Ag Products, Inc., because the firm no longer is the holder of any approved NADA's, and the drug labeler code assigned to PM Ag Products, Inc., is being retained as the drug labeler code for Sweetlix, LLC.

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 510

Administrative practice and procedure, Animal drugs, Labeling, Reporting and recordkeeping requirements.

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 510 is amended as follows:

PART 510—NEW ANIMAL DRUGS

1. The authority citation for 21 CFR part 510 continues to read as follows:

Authority: 21 U.S.C. 321, 331, 351, 352, 353, 360b, 371, 379e.

2. Section 510.600 is amended in the table in paragraph (c)(1) by removing the entry for "PM Ag Products, Inc." and by alphabetically adding an entry for "Sweetlix, LLC" and in the table in paragraph (c)(2) by revising the entry for "036904" to read as follows:

§ 510.600 Names, addresses, and drug labeler codes of sponsors of approved applications.

*	*	*	*	*
(c)	*	*	*	*
(1)	*	*	*	*

Firm name and address	Drug labeler code
* * * * * Sweetlix, LLC, 175 South Main St., suite 150, Salt Lake City, UT 84111	* * * * * 036904
* * * * *	* * * * *

(2) * * *

Drug labeler code	Firm name and address
* * * * * 036904	* * * * * Sweetlix, LLC, 175 South Main St., suite 150, Salt Lake City, UT 84111
* * * * *	* * * * *

Dated: February 8, 2001.

Claire M. Lathers,
Director, Office of New Animal Drug
Evaluation, Center for Veterinary Medicine.
[FR Doc. 01-5311 Filed 3-5-01; 8:45 am]

BILLING CODE 4160-01-S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8944]

RIN 1545-AX41

Grouping Rules for Foreign Sales Corporation Transfer Pricing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations and amendments to temporary regulations that provide guidance to taxpayers that have made an election to be treated as a foreign sales corporation (FSC). These regulations permit the grouping of transactions for purposes of applying the administrative pricing (including marginal costing) rules to determine FSC transfer prices and provide a time for filing for the election to group transactions.

DATES: *Effective date:* These regulations are effective March 2, 2001.

Applicability: For dates of applicability, see § 1.925(a)-1(c)(8)(i).

FOR FURTHER INFORMATION CONTACT: Christopher J. Bello (202) 874-1490 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On March 3, 1987, the IRS and Treasury published temporary

regulations (TD 8126, 1978-1 C.B. 184) in the **Federal Register** (52 FR 6428) to provide (among other things) rules for grouping transactions for purposes of applying the FSC transfer pricing rules. A notice of proposed rulemaking (INTL-153-86, 1987-1 C.B. 799) cross-referencing the temporary regulations and inviting comments and requests for a public hearing was published on the same day in the **Federal Register** (52 FR 6467). Written comments concerning the proposed regulations were received and a public hearing was held.

On March 3, 1998, the IRS and Treasury amended the above temporary regulations by publishing temporary regulations (TD 8764, 1998-1 C.B. 844) in the **Federal Register** (63 FR 10305) that (among other things) modified the time for filing the election to group transactions for purposes of applying the administrative pricing (including marginal costing) rules to determine FSC transfer prices. A notice of proposed rulemaking (REG-102144-98, 1998-1 C.B. 860) cross-referencing the temporary regulations and notice of public hearing was published on the same day in the **Federal Register** (63 FR 10351). Written comments concerning the proposed regulations were received and, on June 24, 1998, a public hearing was held.

After consideration of all the comments, certain proposed regulations relating to grouping of transactions for FSC transfer pricing are adopted as revised by this Treasury decision.

Explanation of Provisions

Section 927(d)(2)(B) of the Internal Revenue Code provides generally that FSCs and their related suppliers may, to the extent provided in regulations, elect to apply the FSC transfer pricing provisions under section 925 on the basis of groups of transactions based on

product lines or recognized industry or trade usage, rather than on a transaction-by-transaction basis. Sections 1.925(a)-1T(c)(8)(i) and 1.925(b)-1T(b)(3)(i) of the temporary regulations permit taxpayers, at their annual choice, to group transactions in applying the administrative pricing (including marginal costing) rules to determine FSC transfer prices. Such grouping elections must be evidenced on a Schedule P of the FSC's timely filed (including extensions) U.S. income tax return for the taxable year. No untimely or amended returns are allowed to make a grouping election, change a grouping basis, or change from a grouping basis to a transaction-by-transaction basis (collectively "grouping redeterminations").

Section 1.925(a)-1T(c)(8)(i) of the temporary regulations also contains a transition rule that requires grouping redeterminations for any taxable year beginning before January 1, 1998, to be made no later than the due date of the FSC's timely filed (including extensions) U.S. income tax return for the FSC's first taxable year beginning after December 31, 1997 (transition rule).

Conforming changes are reflected in §§ 1.925(a)-1T(e)(4) and 1.925(b)-1T(b)(3)(i) of the temporary regulations.

Commentators requested that the rule limiting grouping elections to timely filed returns be removed to allow taxpayers to maximize FSC benefits and correct grouping errors. Other commentators requested that the time limit for grouping elections be replaced by a case-by-case analysis that would disallow only those grouping redeterminations that are abusive. Commentators also suggested alternative time limits that would allow taxpayers to file amended returns to reflect grouping redeterminations within a