

*Staphylococcus* spp., *Streptococcus* spp. (including *S. equi*), *Escherichia coli*, and *Proteus mirabilis*, and skin and soft tissue infections (abscesses and wounds) due to *Staphylococcus* spp., *Streptococcus* spp., *E. coli*, and *P. mirabilis*, when caused by susceptible organisms.

(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 1, 2007.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9332]

RIN 1545-BG00

#### Exclusions From Gross Income of Foreign Corporations; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9332) that were published in the **Federal Register** on Monday, June 25, 2007 (72 FR 34600) relating to the exclusion from gross income of income derived by certain foreign corporations engaged in the international operation of ships or aircraft.

**DATES:** The correction is effective August 13, 2007.

**FOR FURTHER INFORMATION CONTACT:** Patricia A. Bray, (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final and temporary regulations that are the subject of this correction are under section 883 of the Internal Revenue Code.

##### Need for Correction

As published, final and temporary regulations (TD 9332) contain an error that may prove to be misleading and is in need of clarification.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.883-1 is amended by revising paragraph (h)(3) to read as follows:

#### § 1.883-1 Exclusion of income from the international operation of ships or aircraft.

\* \* \* \* \*

(h) \* \* \*

(3) For further guidance, see the entry for § 1.883-1T(h)(3).

\* \* \* \* \*

**LaNita Van Dyke,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9332]

RIN 1545-BG00

#### Exclusions From Gross Income of Foreign Corporations; Correction

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9332) that were published in the **Federal Register** on Monday, June 25, 2007 (72 FR 34600) relating to the exclusion from gross income of income derived by certain foreign corporations engaged in the international operation of ships or aircraft.

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#### SUPPLEMENTARY INFORMATION:

##### Background

The final and temporary regulations that are the subject of this correction are

under section 883 of the Internal Revenue Code.

##### Need for Correction

As published, final and temporary regulations (TD 9332) contain errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9332), which was the subject of FR Doc. E7-12039, is corrected as follows:

1. On page 34601, column 3, in the preamble, under the paragraph heading “2. *Elimination of Foreign Base Company Shipping Income*”, line 3, the language “(118 Stat. 1418) (AJCA) repealed section” is corrected to read “(118 Stat. 1418) (AJCA) repealed section”.

2. On page 34602, column 3, in the preamble, under the paragraph heading “C. Reporting requirements related to *qualified shareholder stock ownership test*”, last line, the language “at the office of that such practitioner.” is corrected to read “at the office of that practitioner.”.

3. On page 34603, column 1, in the preamble, under the paragraph heading “2. *Activities Incidental to the International Operation of Ships or Aircraft*”, line 7 from the bottom of the paragraph, the language “to the international operation of a ship” is corrected to read “to the international operation of ships”.

4. On page 34603, column 3, in the preamble, under the paragraph heading “4. *Countries that Provide an Exemption Through an Income Tax Convention and by Other Means*”, lines 5 through 10, the language “exemption under section 883 through a diplomatic note, domestic statutory law, or by generally imposing no income tax on foreign corporations engaged in the international operation of ships or aircraft will continue to have the choice” is corrected to read “exemption under section 883 (through a diplomatic note, domestic statutory law, or because income tax is generally not imposed on foreign corporations engaged in the international operation of ships or aircraft) will continue to have the choice”.

5. On page 34604, column 1, in the preamble, under the paragraph heading “5. *Reporting Requirements Related to Qualified Shareholder Stock Ownership Test*”, first paragraph of the column, line 9, the language “addresses of shareholders in” is corrected to read “addresses of shareholders of”.

6. On page 34604, column 2, in the preamble, under the paragraph heading