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#### List of Subjects

##### 18 CFR Part 366

Electric power, Natural gas, Reporting and recordkeeping requirements.

##### 18 CFR Part 367

Electric power, Natural gas, Uniform System of Accounts, Reporting and recordkeeping requirements.

By the Commission.

**Kimberly D. Bose,**  
Secretary.

In consideration of the foregoing, the Commission amends parts 366 and 367, subchapter U, Chapter I, Title 18, *Code of Federal Regulations*, as follows:

- 1. The title of Subchapter U is revised to read as follows:

#### **SUBCHAPTER U—REGULATIONS UNDER THE PUBLIC UTILITY HOLDING COMPANY ACT OF 2005, FEDERAL POWER ACT AND NATURAL GAS ACT**

- 2. The title of part 366 is revised to read as follows:

#### **PART 366—BOOKS AND RECORDS**

- 3. The authority citation for part 366 is revised to read as follows:

**Authority:** 15 U.S.C. 717 *et seq.*, 16 U.S.C. 791a *et seq.*, and 42 U.S.C. 16451–16463.

- 4. The heading of Subpart A is revised to read as follows:

#### **Subpart A—Definitions and Provisions Under PUHCA 2005, the Federal Power Act and the Natural Gas Act**

- 5. In § 366.1, the definition of “service company” is revised to read as follows:

#### **§ 366.1 Definitions.**

\* \* \* \* \*

*Service company.* The term “service company” means any associate company within a holding company system organized specifically for the purpose of providing non-power goods or services or the sale of goods or construction work to any public utility or any natural gas company, or both, in the same holding company system.

\* \* \* \* \*

- 6. The heading of Subpart B is revised to read as follows:

#### **Subpart B—Accounting and Recordkeeping Under PUHCA 2005, the Federal Power Act and the Natural Gas Act**

- 7. In § 366.23, paragraph (a)(1) is revised to read as follows:

#### **§ 366.23 FERC Form No. 60, Annual reports of centralized service companies, and FERC-61, Narrative description of service company functions.**

(a) *General.* (1) *FERC Form No. 60.* Unless otherwise exempted or granted a waiver by Commission rule or order pursuant to §§ 366.3 and 366.4, every centralized service company (*see* § 367.2 of this chapter) in a holding company system, regardless of whether that service company is providing services to a public utility, a natural gas company, or both, must file an annual report, FERC Form No. 60, as provided in § 369.1 of this chapter. Every report must be submitted on the FERC Form No. 60 then in effect and must be prepared in accordance with the instructions incorporated in that form.

\* \* \* \* \*

- 8. The heading of part 367 is revised to read as follows:

#### **PART 367—UNIFORM SYSTEM OF ACCOUNTS FOR CENTRALIZED SERVICE COMPANIES SUBJECT TO THE PROVISIONS OF THE PUBLIC UTILITY HOLDING COMPANY ACT OF 2005, FEDERAL POWER ACT AND NATURAL GAS ACT**

- 9. The authority citation for part 367 is revised to read as follows:

**Authority:** 15 U.S.C. 717 *et seq.*, 16 U.S.C. 791a *et seq.*, and 42 U.S.C. 16451–16463.

- 10. In § 367.1, paragraph (a)(45) is revised to read as follows:

#### **§ 367.1 Definitions.**

(a) \* \* \*

(45) *Service company* means any associate company within a holding company system organized specifically for the purpose of providing non-power

goods or services or the sale of goods or construction work to any public utility or any natural gas company, or both, in the same holding company system.

\* \* \* \* \*

- 11. In § 367.2, paragraph (a) is revised to read as follows:

#### **§ 367.2 Companies for which this system of accounts is prescribed.**

(a) Unless otherwise exempted or granted a waiver by Commission rule or order pursuant to §§ 366.3 and 366.4 of this chapter, this Uniform System of Accounts applies to any centralized service company operating, or organized specifically to operate, within a holding company system for the purpose of providing non-power services to any public utility or any natural gas company, or both, in the same holding company system.

\* \* \* \* \*

[FR Doc. E9-30449 Filed 12-24-09; 8:45 am]

BILLING CODE 6717-01-P

## **DEPARTMENT OF HEALTH AND HUMAN SERVICES**

### **Food and Drug Administration**

#### **21 CFR Parts 510 and 529**

[Docket No. FDA-2009-N-0665]

#### **New Animal Drugs; Change of Sponsor; Isoflurane**

**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 an abbreviated new animal drug application (ANADA) for isoflurane, USP, from Nicholas Piramal India Ltd. UK, to Piramal Healthcare Ltd.

**DATES:** This rule is effective December 28, 2009.

#### **FOR FURTHER INFORMATION CONTACT:**

David R. Newkirk, Center for Veterinary Medicine (HFV-100), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 240-276-8307, e-mail: [david.newkirk@fda.hhs.gov](mailto:david.newkirk@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Nicholas Piramal India Ltd. UK has informed FDA that it has transferred ownership of, and all rights and interest in, ANADA 200-237 for Isoflurane, USP, to Piramal Healthcare Ltd., Piramal Tower, Ganpatrao Kadam Marg, Lower Parel, Mumbai - 400 013, India. Accordingly, the regulations are amended in 21 CFR

529.1186 to reflect this change of sponsorship.

Following this change of sponsorship, Nicholas Piramal India Ltd. UK is no longer the sponsor of an approved application. In addition, Piramal Healthcare Ltd. is not currently listed in the animal drug regulations as a sponsor of an approved application.

Accordingly, 21 CFR 510.600(c) is being amended to remove the entries for Nicholas Piramal India Ltd. UK to add entries for Piramal Healthcare Ltd.

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**

21 CFR Part 510

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

21 CFR Part 529

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 parts 510 and 529 are 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. In § 510.600, in the table in paragraph (c)(1) alphabetically add an entry for "Piramal Healthcare Ltd." and remove the entry for "Nicholas Piramal India Ltd. UK"; and in the table in paragraph (c)(2) remove the entry for "066112" and numerically add an entry for "065085" 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
* * *	*

Firm name and address	Drug labeler code
Piramal Healthcare Ltd., Piramal Tower, Ganpatrao Kadam Marg, Lower Parel, Mumbai - 400 013, India	065085
* * *	* * *
(2) * * *	
Drug labeler code	Firm name and address
* * *	* * *
065085	Piramal Healthcare Ltd., Piramal Tower, Ganpatrao Kadam Marg, Lower Parel, Mumbai - 400 013, India
* * *	* * *

**PART 529—CERTAIN OTHER DOSAGE FORM NEW ANIMAL DRUGS**

3. The authority citation for 21 CFR part 529 continues to read as follows:

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

**§ 529.1186 [Amended]**

4. In § 529.1186, in paragraph (b), remove "066112" and in its place add "065085".

Dated: December 17, 2009.

**Steven D. Vaughn,**

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.  
[FR Doc. E9-30590 Filed 12-24-09; 8:45 am]

**BILLING CODE 4160-01-S**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9476]

**RIN 1545-BI62; RIN 1545-BG39**

**Apportionment of Tax Items Among the Members of a Controlled Group of Corporations**

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations that provide guidance to corporations that are component members of a controlled group of corporations and to consolidated groups filing life-nonlife Federal income tax returns. They provide guidance to

component members regarding the apportionment of tax benefit items and the amount and type of information they are required to submit with their returns.

**DATES: Effective Date:** These regulations are effective on *December 28, 2009*.

**Applicability Date:** For dates of applicability, see §§ 1.1502-43(e), 1.1502-47(t), 1.1561-1(d), 1.1561-2(f) and 1.1561-3(d). In accordance with section 7805(b)(1), respective portions of this Treasury decision are applicable to consolidated Federal income tax returns due on or after December 21, 2009 or to taxable years beginning on or after December 21, 2009, as the case may be.

**FOR FURTHER INFORMATION CONTACT:** Grid Glycer, (202) 622-7930 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

On December 22, 2006, the IRS and the Treasury Department published several temporary regulations, including temporary regulations under sections 1502 and 1561. See TD 9304 (71 FR 76904), 2007-1 CB 423. Also on December 22, 2006, the IRS and the Treasury Department issued a notice of proposed rulemaking cross-referencing those temporary regulations. See REG-161919-05 (71 FR 76955), 2007-1 CB 463. For administrative reasons, these regulations were relocated in REG-113688-09. See TD 9451 (74 FR 25147), 2009-23 IRB 1060.

On December 26, 2007, the IRS and the Treasury Department published several temporary regulations, including an additional temporary regulation under section 1561. See TD 9369 (72 FR 72929), 2008-6 IRB 394. Also on December 26, 2007, the IRS and the Treasury Department issued a notice of proposed rulemaking cross-referencing those temporary regulations. See REG-104713-07 (72 FR 72970), 2008-6 IRB 409.

**Explanation of Provisions**

This Treasury decision adopts the proposed regulations (§§ 1.1502-43, 1.1502-47, 1.1561-0, 1.1561-1, 1.1561-2 and 1.1561-3) with no substantive changes. However, this Treasury decision makes clarifying changes to §§ 1.1561-2 and 1.1561-3. These changes are discussed in the following portion of this preamble.

1. *Only the Positive Taxable Income or Positive Alternative Minimum Taxable Income of the Component Members of a Controlled Group of Corporations Shall Be Combined for Purposes of Determining the Amount of*