

EXCLUDED NONNARCOTIC PRODUCTS

Company	Trade name	NDC code	Form	Controlled substance	(mg or mg/ml)
* Aphena Pharma Solu- tions—New York, LLC.	* Nasal Decongestant In- haler/Vapor Inhaler.	*	* IN	* Levmetamfetamine (l-Desoxyephedrine)	* 50.00

Dated: October 20, 2015.
Louis J. Milione,
*Deputy Assistant Administrator, Office of
 Diversion Control.*
 [FR Doc. 2015-27264 Filed 10-26-15; 8:45 am]
BILLING CODE 4410-09-P

DEPARTMENT OF JUSTICE
Drug Enforcement Administration

21 CFR Part 1308
[Docket No. DEA-367]
RIN 1117-AB39

**Schedules of Controlled Substances:
 Table of Excluded Nonnarcotic
 Products: Vicks® VapoInhaler®**

AGENCY: Drug Enforcement
 Administration, Department of Justice.
ACTION: Interim final rule.

SUMMARY: The Drug Enforcement
 Administration (DEA) is amending the
 table of Excluded Nonnarcotic Products
 to update the listing for Vicks®
 VapoInhaler®, containing 50 mg
 levmetamfetamine in a nasal
 decongestant inhaler, marketed by The
 Proctor & Gamble Company. This over-
 the-counter, non-narcotic drug product
 is excluded from provisions of the
 Controlled Substances Act.

DATES: This interim final rule is
 effective on October 27, 2015. Interested
 persons may file written comments on
 this rule pursuant to 21 CFR 1308.21(c).
 Electronic comments must be
 submitted, and written comments must
 be postmarked, on or before December
 28, 2015. Commenters should be aware
 that the electronic Federal Docket
 Management System will not accept
 comments after 11:59 p.m. Eastern Time
 on the last day of the comment period.
 Interested persons are defined as those
 “adversely affected or aggrieved by any
 rule or proposed rule issuable pursuant
 to section 201 of the Act (21 U.S.C.
 811).” 21 CFR 1300.01(b).

ADDRESSES: To ensure proper handling
 of comments, please reference “Docket
 No. DEA-367” on all electronic and
 written correspondence, including any

attachments. The DEA encourages that
 all comments be submitted
 electronically through the Federal
 eRulemaking Portal which provides the
 ability to type short comments directly
 into the comment field on the Web page
 or attach a file for lengthy comments.
 Please go to <http://www.regulations.gov>
 and follow the online instructions at
 that site for submitting comments. Paper
 comments that duplicate electronic
 submissions are not necessary. Should
 you, however, wish to submit written
 comments, in lieu of electronic
 comments, they should be sent via
 regular or express mail to: Drug
 Enforcement Administration, Attention:
 DEA Federal Register Representative/
 ODL, 8701 Morrisette Drive,
 Springfield, Virginia 22152.

FOR FURTHER INFORMATION CONTACT: John
 R. Scherbenske, Office of Diversion
 Control, Drug Enforcement
 Administration; Mailing Address: 8701
 Morrisette Drive, Springfield, Virginia
 22152; Telephone: (202) 598-6812.

SUPPLEMENTARY INFORMATION:

Posting of Public Comments

Please note that all comments
 received in response to this docket are
 considered part of the public record and
 will be made available for public
 inspection online at <http://www.regulations.gov>. Such information
 includes personal identifying
 information (such as your name,
 address, etc.) voluntarily submitted by
 the commenter.

The Freedom of Information Act
 (FOIA) applies to all comments
 received. If you want to submit personal
 identifying information (such as your
 name, address, etc.) as part of your
 comment, but do not want it to be made
 publicly available, you must include the
 phrase “PERSONAL IDENTIFYING
 INFORMATION” in the first paragraph
 of your comment. You must also place
 all of the personal identifying
 information you do not want made
 publicly available in the first paragraph
 of your comment and identify what
 information you want redacted.

If you want to submit confidential
 business information as part of your
 comment, but do not want it to be made

publicly available, you must include the
 phrase “CONFIDENTIAL BUSINESS
 INFORMATION” in the first paragraph
 of your comment. You must also
 prominently identify the confidential
 business information to be redacted
 within the comment.

Comments containing personal
 identifying information or confidential
 business information identified as
 directed above will be made publicly
 available in redacted form. If a comment
 has so much confidential business
 information that it cannot be effectively
 redacted, all or part of that comment
 may not be made publicly available.
 Comments posted to <http://www.regulations.gov> may include any
 personal identifying information (such
 as name, address, and phone number)
 included in the text of your electronic
 submission that is not identified as
 directed above as confidential.

An electronic copy of this document
 and supplemental information to this
 interim final rule is available at <http://www.regulations.gov> for easy reference.

Legal Authority

The Drug Enforcement
 Administration (DEA) implements and
 enforces titles II and III of the
 Comprehensive Drug Abuse Prevention
 and Control Act of 1970, as amended. 21
 U.S.C. 801-971. Titles II and III are
 referred to as the “Controlled
 Substances Act” and the “Controlled
 Substances Import and Export Act,”
 respectively, and are collectively
 referred to as the “Controlled
 Substances Act” or the “CSA” for the
 purpose of this action. The DEA
 publishes the implementing regulations
 for these statutes in title 21 of the Code
 of Federal Regulations (CFR), chapter II.

The CSA and its implementing
 regulations are designed to prevent,
 detect, and eliminate the diversion of
 controlled substances and listed
 chemicals into the illicit market while
 ensuring an adequate supply is available
 for the legitimate medical, scientific,
 research, and industrial needs of the
 United States. Controlled substances
 have the potential for abuse and
 dependence and are controlled to

protect the public health and safety. 21 U.S.C. 801.

Under the CSA, each controlled substance is classified into one of five schedules based upon its potential for abuse, its currently accepted medical use in treatment in the United States, and the degree of dependence the drug or other substance may cause. 21 U.S.C. 812. The initial schedules of controlled substances established by Congress are found at 21 U.S.C. 812(c), and the current list of all scheduled substances is published at 21 CFR part 1308. 21 U.S.C. 812(a).

The CSA states that the Attorney General shall by regulation exclude any non-narcotic drug which contains a controlled substance from the application of the CSA, if such drug may, under the Federal Food, Drug, and Cosmetic Act (FD&C Act), [21 U.S.C. 301 *et seq.*] be lawfully sold over-the-counter without a prescription. 21 U.S.C. 811(g)(1). Such exclusions apply only to specific non-narcotic drugs following suitable application to the DEA in accordance with 21 CFR 1308.21. The current table of Excluded Nonnarcotic Products is found in 21 CFR 1308.22. The authority to exclude such substances has been delegated to the Administrator of the DEA, 28 CFR 0.100, and redelegated to the Deputy Assistant Administrator of the Office of Diversion Control, section 7 of 28 CFR part 0, appendix to subpart R.

Background

On February 9, 2012, pursuant to the application process of 21 CFR 1308.21, the DEA received correspondence from The Proctor & Gamble Company (“P&G”) notifying the DEA that it had reduced the quantity of *l*-desoxyephedrine (levmetamfetamine) from 113 mg to 50 mg in their Vicks® Inhaler™ product which is currently excluded under 21 CFR 1308.22. Levmetamfetamine is controlled in schedule II as an isomer of methamphetamine. 21 CFR 1308.12(d)(2). P&G requested that the DEA update the current exclusion for their Vicks® Inhaler™ and indicated it had acquired Richardson-Vicks, Inc. (including its subsidiary, the Vick Chemical Company). The company also stated that the product name has been modified from Vicks® Inhaler™ to Vicks® VapoInhaler® and that the change included a corresponding National Drug Code (NDC) number reassignment by the U.S. Food and Drug Administration. P&G also stated that the nomenclature for the active ingredient/controlled substance had been changed from *l*-desoxyephedrine to levmetamfetamine. P&G indicated that

nothing in the formulation change affects other aspects of the drug delivery system.

Based on the application and other information received, including the quantitative composition of the substance and labeling and packaging information, the DEA has determined that this product may, under the FD&C Act, be lawfully sold over-the-counter without a prescription. 21 U.S.C. 811(g)(1). In addition, the Deputy Assistant Administrator of the Office of Diversion Control finds that the active ingredient in this drug product (levmetamfetamine) is a schedule II controlled substance and is not a narcotic drug as defined by 21 U.S.C. 802(17). The Deputy Assistant Administrator of the Office of Diversion Control therefore finds and concludes that this product continues to meet the criteria for exclusion from the CSA pursuant to 21 U.S.C. 811(g)(1).

This exclusion only applies to the finished drug product in the form of an inhaler (in the exact formulation detailed in the application for exclusion), which is lawfully sold under the FD&C Act over-the-counter without a prescription. The extraction or removal of the active ingredient (levmetamfetamine) from the inhaler shall negate this exclusion and result in the possession of a schedule II controlled substance.

Administrative Procedure Act

An agency may find good cause to exempt a rule from certain provisions of the Administrative Procedure Act (APA), including notice of proposed rulemaking and the pre-promulgation opportunity for public comment, if it is determined to be impracticable, unnecessary, or contrary to the public interest. 5 U.S.C. 553(b)(B). The DEA finds for good cause that it is unnecessary to seek public comment prior to amending the table of Excluded Nonnarcotic Products to update the listing for this product, as the amendments are primarily technical in nature and would not result in any substantive change. The product was previously exempted under a different company name, which is no longer accurate due to acquisition of Vick Chemical Company by The Proctor & Gamble Company. Additionally, the product name has been modified and was reassigned a corresponding NDC number, and the nomenclature for the active ingredient has changed. Lastly, while the amount of the schedule II ingredient *l*-desoxyephedrine (levmetamfetamine) in this product has been reduced by half the original quantity, the changes in the formulation

will not affect the effectiveness of the product or the public’s ability to benefit from the use of the product. There is also no further formulation change which would affect other aspects of the drug delivery system.

The APA requires the publication of a substantive rule to be made not less than 30 days before its effective date. 5 U.S.C. 553(d). However, this requirement need not apply for “a substantive rule which grants or recognizes an exemption or relieves a restriction” or “as otherwise provided by the agency for good cause found and published with the rule.” 5 U.S.C. 553(d)(1). This rule continues the exclusion of a nonnarcotic drug product from the provisions of the CSA. Given that these amendments to the table of Excluded Nonnarcotic Products are primarily technical in nature and thereby would not warrant any further delay, the DEA finds that there is good cause to make this rule effective immediately upon publication.

Regulatory Analyses

Executive Orders 12866 and 13563

This regulation has been developed in accordance with the Executive Orders 12866, “Regulatory Planning and Review,” section 1(b) and Executive Order 13563, “Improving Regulation and Regulatory Review.” The DEA has determined that this rule is not a significant regulatory action, and accordingly this rule has not been reviewed by the Office of Management and Budget. This product is a modified version of a product that is currently exempted under the DEA’s regulations. This action will not have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy, a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local or tribal governments or communities; create a serious inconsistency or otherwise interfere with an action taken or planned by another agency; materially alter the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or raise novel legal or policy issues arising out of legal mandates, the President’s priorities, or the principles set forth in Executive Order 12866.

Executive Order 12988

This regulation meets the applicable standards set forth in sections 3(a) and 3(b)(2) of Executive Order 12988, “Civil Justice Reform,” to eliminate drafting errors and ambiguity, minimize

litigation, provide a clear legal standard for affected conduct, and promote simplification and burden reduction.

Executive Order 13132

This rulemaking does not have federalism implications warranting the application of Executive Order 13132. The rule does not have substantial direct effects on the States, on the relationship between the Federal Government and the States, or the distribution of power and responsibilities among the various levels of government.

Executive Order 13175

This rule does not have tribal implications warranting the application of Executive Order 13175. This rule does not have substantial direct effects on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

Unfunded Mandates Reform Act of 1995

The DEA has determined and certifies pursuant to the Unfunded Mandates Reform Act of 1995 (UMRA), 2 U.S.C. 1501 *et seq.*, that this action would not result in any Federal mandate that may result "in the expenditure by State, local, and tribal governments, in the

aggregate, or by the private sector, of \$100,000,000 or more (adjusted for inflation) in any one year * * * ." Therefore, neither a Small Government Agency Plan nor any other action is required under the provisions of the UMRA.

Paperwork Reduction Act of 1995

This rule does not impose a new collection of information requirement under the Paperwork Reduction Act, 44 U.S.C. 3501–3521. This action would not impose recordkeeping or reporting requirements on State or local governments, individuals, businesses, or organizations. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

Congressional Review Act

This rule is not a major rule as defined by section 804 of the Small Business Regulatory Enforcement Fairness Act of 1996 (Congressional Review Act (CRA)). This rule will not result in: An annual effect on the economy of \$100,000,000 or more; a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or significant adverse effects on competition, employment, investment,

productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets. However, pursuant to the CRA, the DEA has submitted a copy of this interim final rule to both Houses of Congress and to the Comptroller General.

List of Subjects in 21 CFR Part 1308

Administrative practice and procedure, Drug traffic control, Reporting and recordkeeping requirements.

For the reasons set out above, 21 CFR part 1308 is amended as follows:

PART 1308—SCHEDULES OF CONTROLLED SUBSTANCES

- 1. The authority citation for 21 CFR part 1308 continues to read as follows:
Authority: 21 U.S.C. 811, 812, 871(b), unless otherwise noted.
- 2. In § 1308.22, remove the product listed in the table for the company, "Vicks Chemical Co" and Trade name, "Vicks Inhaler," and add to the table, in alphabetical order, the product listed below:

§ 1308.22 Excluded substances.

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EXCLUDED NONNARCOTIC PRODUCTS

Company	Trade name	NDC code	Form	Controlled substance	(mg or mg/ml)
* * * * *	* * * * *	* * * * *	* * * * *	* * * * *	* * * * *
Proctor & Gamble Co., The	Vicks VapoInhaler	37000-686-01		IN Levmetamfetamine (-Desoxyephedrine).	50.00
* * * * *	* * * * *	* * * * *	* * * * *	* * * * *	* * * * *

Dated: October 20, 2015.
Louis J. Milione,
Deputy Assistant Administrator, Office of Diversion Control.
 [FR Doc. 2015-27266 Filed 10-26-15; 8:45 am]
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DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1
[TD 9741]
RIN 1545-BB23; 1545-BC07; 1545-BH48
General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds
AGENCY: Internal Revenue Service (IRS), Treasury.
ACTION: Final regulations.
SUMMARY: This document contains final regulations on allocation and

accounting, and certain remedial actions, for purposes of the private activity bond restrictions under section 141 of the Internal Revenue Code that apply to tax-exempt bonds issued by State and local governments. The final regulations provide State and local governmental issuers of tax-exempt bonds with guidance for applying the private activity bond restrictions.
DATES: *Effective Date:* These regulations are effective on October 27, 2015.
Applicability Date: For dates of applicability, see § 1.141-15.
FOR FURTHER INFORMATION CONTACT: Johanna Som de Cerff or Zoran Stojanovic, (202) 317-6980 (not a toll-free number).