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#### **PART 369—INTERPRETATIVE STATEMENTS RE WARNINGS ON DRUGS AND DEVICES FOR OVER-THE-COUNTER SALE**

■ 4. The authority citation for 21 CFR part 369 continues to read as follows:

**Authority:** 21 U.S.C. 321, 331, 351, 352, 353, 355, 371.

#### **§ 369.20 [Amended]**

■ 5. Section 369.20 *Drugs; recommended warning and caution statements* is amended by removing the entry for "ANTIPERSPIRANTS."

Dated: May 16, 2003.

**Jeffrey Shuren,**

*Assistant Commissioner for Policy.*

[FR Doc. 03-14140 Filed 6-6-03; 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's Name; Technical Amendment**

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule, technical amendment.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect a change of sponsor's name from Fort Dodge Animal Health, Division of American Cyanamid Co., to Fort Dodge Animal Health, Division of Wyeth Holdings Corp. The regulations are also being revised to correct the address for Fort Dodge Animal Health, Division of Wyeth.

**DATES:** This rule is effective June 9, 2003.

**FOR FURTHER INFORMATION CONTACT:** David R. Newkirk, Center for Veterinary Medicine (HFV-100), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855; 301-827-6967; e-mail: [dnewkirk@cvm.fda.gov](mailto:dnewkirk@cvm.fda.gov).

**SUPPLEMENTARY INFORMATION:** Fort Dodge Animal Health, Division of American Cyanamid Co., P.O. Box 1339, Fort Dodge, IA 50501, has informed FDA of a change of name to Fort Dodge

Animal Health, Division of Wyeth Holdings Corp. Accordingly, the agency is amending the regulations in 21 CFR 510.600(c) to reflect the change.

In addition, when the name of Fort Dodge Animal Health, Division of American Home Products Corp. was changed to Fort Dodge Animal Health, Division of Wyeth (67 FR 67520, November 6, 2002), an inaccurate correction to the address was made. At this time, it is being changed to the original and correct address.

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.

#### **§ 510.600 [Amended]**

■ 2. Section 510.600 *Names, addresses, and drug labeler codes of sponsors of approved applications* is amended.

a. In the table in paragraph (c)(1), in the entry for "Fort Dodge Animal Health, Division of Wyeth" and in the table in paragraph (c)(2), in the entry for "000856" by removing "500" and by adding in its place "800".

b. In the table in paragraph (c)(1), in the entry for "Fort Dodge Animal Health, Division of American Cyanamid Co." and in the table in paragraph (c)(2), in the entry for "053501" by removing "American Cyanamid Co." and by adding in its place "Wyeth Holdings Corp."

Dated: May 19, 2003.

**Steven D. Vaughn,**

*Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.*

[FR Doc. 03-14303 Filed 6-6-03; 8:45 am]

**BILLING CODE 4160-01-S**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Parts 1 and 602**

[TD 9059]

RIN 1545-AX18

#### **Coordination of Sections 755 and 1060; Allocation of Basis Adjustments Among Partnership Assets and Application of the Residual Method to Certain Partnership Transactions**

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

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

**SUMMARY:** This document finalizes regulations relating to the allocation of basis adjustments among partnership assets under section 755. The regulations are necessary to implement section 1060, which applies the residual method to certain partnership transactions.

**DATES:** These regulations are effective June 9, 2003.

**FOR FURTHER INFORMATION CONTACT:** Craig Gerson, (202) 622-3050 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

This document contains amendments to 26 CFR part 1 under section 755 of the Internal Revenue Code (Code). On April 5, 2000, a notice of proposed rulemaking (REG-107872-99, 2000-1 C.B. 911) under section 755 was published in the *Federal Register* (65 FR 17829). Only one commentator submitted written comments in response to the notice of proposed rulemaking, and no public hearing was requested or held. After consideration of the comment, the proposed regulations are adopted as revised by this Treasury decision.

##### **Explanation of Revisions and Summary of Contents**

###### *1. Summary*

Section 743(b) provides for an optional adjustment to the basis of partnership property following certain transfers of partnership interests. The amount of the basis adjustment is the difference between the transferee's basis in the partnership interest and the transferee's share of the partnership's basis in the partnership's assets. Once the amount of the basis adjustment is determined, it is allocated among the partnership's individual assets pursuant to section 755.