

neither an environmental assessment nor an environmental impact statement is required.

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 520

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 part 520 is amended as follows:

#### PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 520 continues to read as follows:

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

■ 2. Section 520.1453 is added to read as follows:

#### § 520.1453 Moxidectin and praziquantel gel.

(a) *Specifications.* Each milliliter of gel contains 20 milligrams (mg) (2.0 percent) moxidectin and 125 mg (12.5 percent) praziquantel.

(b) *Sponsor.* See No. 000856 in § 510.600(c) of this chapter.

(c) *Special considerations.* See § 500.25 of this chapter.

(d) *Conditions of use in horses and ponies*—(1) *Amount.* Administer by mouth as a single dose: 0.4 mg moxidectin per kilogram and 2.5 mg praziquantel per kilogram (2.2 pounds) body weight.

(2) *Indications for use.* For treatment and control of large strongyles (*Strongylus vulgaris* (adults and L4/L5 arterial stages), *S. edentatus* (adults and tissue stages), *Triodontophorus brevicauda* (adults), *T. serratus* (adults)); small strongyles (*Cyathostomum* spp. (adults), *Cyathostomum catinatum* (adults), *Cylicocyclus* spp. (adults), *Cylicostephanus* spp. (adults), *Gyalocephalus capitatus* (adults), undifferentiated luminal larvae; encysted cyathostomes (late L3 and L4 mucosal cyathostome larvae)); ascarids (*Parascaris equorum* (adults and L4 larval stages)); pinworms (*Oxyuris equi* (adults and L4 larval stages)); hairworms (*Trichostrongylus axei* (adults)); large-mouth stomach worms (*Habronema muscae* (adults)); horse stomach bots (*Gasterophilus intestinalis* (2nd and 3rd instars) and *G. nasalis* (3rd instars)); and tapeworms (*Anoplocephala perfoliata*

(adults)). One dose also suppresses strongyle egg production for 84 days.

(3) *Limitations.* For oral use in horses and ponies 6 months of age and older. Not for use in horses and ponies intended for food.

Dated: August 13, 2003.

**Stephen F. Sundlof,**

Director, Center for Veterinary Medicine.

[FR Doc. 03–21833 Filed 8–26–03; 8:45 am]

BILLING CODE 4160–01–S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 9075]

RIN 1545–AX52

#### Compensation Deferred Under Eligible Deferred Compensation Plans; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains final regulations that provide guidance on deferred compensation plans of state and local governments and tax-exempt entities. The regulations reflect the changes made to section 457 by the Tax Reform Act of 1986, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, the Economic Growth and Tax Relief Reconciliation Act of 2001, the Job Creation and Worker Assistance Act of 2002, and other legislation. This document was published in the **Federal Register** on July 11, 2003 (68 FR 41230).

**EFFECTIVE DATE:** These final regulations are effective July 11, 2003.

**FOR FURTHER INFORMATION CONTACT:** Cheryl Press (202) 622–6060 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections are under sections 457 by the Tax Reform Act of 1986, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, the Economic Growth and Tax Relief Reconciliation Act of 2001, the Job Creation and Worker Assistance Act of 2002, and other legislation.

##### Need for Correction

As published, the final regulations (TD 9075) contain errors that may prove to be misleading and are in need of clarification.

#### Correction of Publication

■ Accordingly, the publication of the final regulations (TD 9075), which are the subject of FR Doc. 03–17523, is corrected as follows:

#### § 1.457–2 [Corrected]

■ 1. On page 41235, column 2, § 1.457–2, paragraph (k), line 10, the language "treated as agreements or arrangement" is corrected to read "treated as agreements or arrangements".

■ 2. On page 41235, column 3, § 1.457–2, paragraph (i), line 5, the language "amended by section 1011(e)(6) of" is corrected to read "amended by section 1011(e)(6) of the".

■ 3. On page 41235, column 3, § 1.457–2, paragraph (ii), line 2, the language "nonelective deferred a compensation" is corrected to read "nonelective deferred compensation".

#### § 1.457–4 [Corrected]

■ 4. On page 41236, column 2, § 1.457–4, paragraph (i), of *Example 1*, line 5, the language "compensation for that year. Participant A is" is corrected to read "compensation for that year. A is".

■ 5. On page 41236, column 3, § 1.457–4, paragraph (b)(ii), paragraph (i), of *Example 3*, line 3, the language "per year for five years to Participant B's" is corrected to read "per year for five years to B's".

■ 6. On page 41236, column 3, § 1.457–4, paragraph (i), of *Example 3*, lines 3 thru 7, the language "per year for five years to Participant B's eligible plan account. B's interest in the account vests in 2006. B has annual compensation of \$50,000 in each of the five years 2002 through 2006. Participant B is 41" is corrected to read "per year for five years to B's eligible plan account. B's interest in the account vests in 2006. B has annual compensation of \$50,000 in each of the five years 2002 through 2006. B is 41".

■ 7. On page 41236, column 3, § 1.457–4, paragraph (ii), of *Example 3*, line 6, the language "amounts deferred, \$17,000, is in excess of the" is corrected to read "amounts deferred, \$17,000, is in excess of".

#### § 1.457–5 [Corrected]

■ 8. On page 41241, column 1, § 1.457–5, paragraph (i), of *Example 2*, the language "four eligible plans during 2006: Plan W" is corrected to read "four eligible plans during 2006 Plan W".

#### § 1.457–6 [Corrected]

■ 9. On page 41242, column 2, § 1.457–6, paragraph (e)(2), third line from the bottom of the paragraph, the language "but allow participants or beneficiary

to” is corrected to read “but allow a participant or beneficiary”.

#### § 1.457-7 [Corrected]

■ 10. On page 41244, column 2, § 1.457-7, paragraph (i), of Example 1, line 18, the language “participant K, a calendar year taxpayer, has” is corrected to read “K, a calendar year taxpayer, has”.

#### § 1.457-8 [Corrected]

■ 11. On page 41245, column 3, § 1.457-8, paragraph (b)(2), line 2, the language “purposes of a paragraph (b)(1) of this” is corrected to read “purposes of paragraph (b)(1) of this”.

#### § 1.457-9 [Corrected]

■ 12. On page 41246, column 1, § 1.457-9, paragraph (a), line 7, the language “1.457-8 or 1.447-10. However, the plan” is corrected to read “§ 1.457-8 or § 1.447-10. However, the plan”.

#### § 1.457-10 [Corrected]

■ 13. On page 41246, column 1, § 1.457-10, paragraph (a)(2), line 8, the language “under a paragraph (a)(2)(ii) of this” is corrected to read “under paragraph (a)(2)(ii) of this”.

■ 14. On page 41246, column 3, § 1.457-10, paragraph (b), line 6, the language “the conditions in paragraph (b)(2), (3),” is corrected to read “the conditions in paragraphs (b)(2), (3),”.

**LaNita Van Dyke,**

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

[FR Doc. 03-21826 Filed 8-26-03; 8:45 am]

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## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 938

[PA-142-FOR]

#### Pennsylvania Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Final rule.

**SUMMARY:** We are removing a required amendment to the Pennsylvania regulatory program (the Pennsylvania program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). The amendment required a review and approval of the configuration and species composition for reclaimed forest land on either a site-by-site basis or a program wide basis by

the Pennsylvania Bureau of Forestry. By removing the amendment, we find that the identified Pennsylvania regulations are no less effective than the corresponding Federal Regulations.

**EFFECTIVE DATE:** August 27, 2003.

#### FOR FURTHER INFORMATION CONTACT:

George Rieger, Acting Director, Harrisburg Field Office, Telephone: (717) 782-4036, e-mail: grieger@osmre.gov.

#### SUPPLEMENTARY INFORMATION:

##### Table of Contents

- I. Background on the Pennsylvania Program
- II. Submission of the Proposed Amendment
- III. OSM's Findings
- IV. Summary and Disposition of Comments
- V. OSM's Decision
- VI. Procedural Determinations

#### I. Background on the Pennsylvania Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act \* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to the Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Pennsylvania program on July 30, 1982. You can find background information on the Pennsylvania program, including the Secretary's findings, the disposition of comments, and conditions of approval in the July 30, 1982, **Federal Register** (47 FR 33050). You can also find later actions concerning Pennsylvania's program and program amendments at 30 CFR 938.11, 938.12, 938.15 and 938.16.

#### II. Submission of the Proposed Amendment

By letter dated January 30, 2002 (Administrative Record No. PA 803.23), the Pennsylvania Department of Environmental Protection (PADEP) submitted a comparison of the State regulations at 25 Pennsylvania (Pa.) Code sections 87.151(d), 89.86(e)(2)(ii)(C), and 90.155(d) and the corresponding Federal regulations along with its explanation of why Pennsylvania's regulations are no less effective than their Federal counterparts regarding approval of the configuration and species composition for reclaimed forest land. This letter was submitted in

response to the required amendment to the Pennsylvania program codified at 30 CFR 938.16(fff). Following this correspondence, OSM's Harrisburg Field Office, by letter dated February 22, 2002 (Administrative Record No. PA 803.24), submitted a request to the Pennsylvania Department of Conservation and Natural Resource's Bureau of Forestry that it review the regulations at issue. By letter dated March 20, 2002 (Administrative Record No. PA 803.25), the Bureau of Forestry approved the subject regulations. The Bureau of Forestry also noted that it supported the use of native species when practical and discourages the use of invasive species.

We announced our proposal to remove the required amendment in the June 3, 2003, **Federal Register** (68 FR 33037). In the same document, we opened the public comment period and provided an opportunity for a public hearing or meeting on removing the required amendment. We did not hold a public hearing or meeting because no one requested one. The public comment period ended on July 3, 2003. We received comments from two Federal agencies (the United States Environmental Protection Agency, Region III, and the United States Department of Labor, Mine Safety and Health Administration's New Stanton and Wilkes-Barre Offices). We also received comments from two State agencies (the Pennsylvania Game Commission and the Pennsylvania Historical and Museum Commission, Bureau for Historic Preservation).

#### III. OSM's Findings

Following are the findings we made concerning removing the required amendment under SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17. We are removing the required amendment because in the March 20th letter, the Bureau of Forestry stated that it “approve[d] of the Pennsylvania DEP Protection Regulations, particularly the relevant portions of Sections 87.151(d), 89.86(e)(2)(ii)(C), 90.155(d), 90.155(c), 87.155(b)(2), 89.86(e)(2)(ii), and 90.159(b)(2).” The former three regulations approved in the Bureau's letter contain species composition and configuration rules that apply to reclaimed forest land. Because the Bureau has approved the configuration and species composition for reclaimed forest land, as required under 30 CFR 938.16(fff), we have found that Pennsylvania has met the conditions of the required amendment and we are removing it.