"PRNMS" with "GFNMS" throughout part 922.

## **Correction of Publication**

Accordingly, the **Federal Register** document published on January 27, 1997 (62 FR 3788) is corrected by adding amendatory instruction 3 to read as follows:

"3. Part 922 is amended by deleting "PRNMS" wherever it appears and replacing it with "GFNMS".

Authority: 16 U.S.C. § 1431 *et seq.* (Federal Domestic Assistance Catalog Number 11.429 Marine Sanctuary Program) Dated: December 18, 1997.

## Nancy Foster,

Assistant Administrator for Ocean Services and Coastal Zone Management.

[FR Doc. 97–33886 Filed 12–29–97; 8:45 am]

BILLING CODE 3510-08-M

#### RAILROAD RETIREMENT BOARD

### 20 CFR Part 295

RIN 3220-AB29

# Payments Pursuant to Court Decree or Court-Approved Property Settlement

**AGENCY:** Railroad Retirement Board. **ACTION:** Final rule.

SUMMARY: The Railroad Retirement Board hereby amends its regulations under part 295 by eliminating the Medicare Part B premium as a deduction from the amount of benefits available for division in a divorce proceeding or property settlement related to a divorce or legal separation. EFFECTIVE DATE: This regulation shall be effective January 29, 1998.

ADDRESSES: Secretary to the Board, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois 60611.

# FOR FURTHER INFORMATION CONTACT: Thomas W. Sadler, Senior Attorney, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois 60611,

Rush Street, Chicago, Illinois 60611, telephone (312) 751–4513, TTD (312) 751–4701.

**SUPPLEMENTARY INFORMATION:** Part 295 describes the Board's requirements for obtaining an enforceable order directing

the Board to partition a railroad retirement annuity incident to a divorce, settlement, or annulment. Section 295.1(b) describes what benefits are subject to division under this part. Section 295.5(e)(1) further defines the net amount of benefits subject to division as excluding amounts deducted for an employee's elected Medicare Part B premium. When section 295.5(e)(1) was initially approved in 1986, the Board was concerned about the risk that Medicare premium deductions might not be satisfied from the nondivisible portion of an employee's annuity in the event that the portion would not be payable due to work deductions. In practice, however, the agency has determined that only in rare cases is the nondivisible portion insufficient to accommodate the Medicare Part B deduction. The Medicare Part B premium is a personal expense elected to be made by the employee. The Board believes that it is more consistent with the nature of the Part B premium that it be paid entirely by the employee rather than, in effect, partly by the employee and partly by the divorced spouse. Accordingly, the agency is revising part 295 to remove the Medicare Part B premium as a deduction from divisible benefits prior to partition in an action for divorce, settlement, or annulment.

The Board published this regulation as a proposed rule on July 31, 1997 (62 FR 40995) and invited comments by September 29, 1997. No comments were received.

The Board, with the concurrence of the Office of Management and Budget, has determined that this is not a significant regulatory action under Executive Order 12866; therefore, no regulatory impact analysis is required. There are no information collections associated with this rule.

# List of Subjects in 20 CFR Part 295

Railroad employees, Railroad retirement.

For the reasons set out in the preamble, chapter II of title 20 of the Code of Federal Regulations is amended as follows:

# PART 295—PAYMENTS PURSUANT TO COURT DECREE OR COURT-APPROVED PROPERTY SETTLEMENT

1. The authority for part 295 continues to read as follows:

Authority: 45 U.S.C. 231f; 45 U.S.C. 231m.

## § 295.5 [Amended]

2. Section 295.5(e)(1) is amended by removing the comma after "Board" and by removing "and the amount of any Medicare Part B premium".

Dated: December 16, 1997. By authority of the Board. For the Board.

#### Beatrice Ezerski.

Secretary to the Board.

[FR Doc. 97–33808 Filed 12–29–97; 8:45 am] BILLING CODE 7905–01–M

# DEPARTMENT OF HEALTH AND HUMAN SERVICES

# Food and Drug Administration

21 CFR Part 558

# New Animal Drugs And Related Products; Change of Sponsor

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 seven new animal drug applications (NADA's) from Rhone-Poulenc, Inc., to Alpharma Inc.

**EFFECTIVE DATE:** December 30, 1997.

# FOR FURTHER INFORMATION CONTACT:

Thomas J. McKay, Center for Veterinary Medicine (HFV–102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–0213.

SUPPLEMENTARY INFORMATION: Rhone-Poulenc, Inc., P.O. Box 125, Black Horse Lane, Monmouth Junction, NJ 08852, has informed FDA that it has transferred ownership of, and all rights and interests in, the following approved NADA's to Alpharma Inc., One Executive Dr., Fort Lee, NJ 07024:

NADA	Ingredient
039-417 040-435 045-348 045-444 047-262 091-326	Decoquinate Decoquinate, roxarsone Decoquinate, zinc bacitracin Decoquinate, chlortetracycline Decoquinate, lincomycin Decoquinate, roxarsone, zinc bacitracin
092–953	Roxarsone

The agency is amending 21 CFR part 558 to reflect the change of sponsor.

## List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds. 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 558 is amended as follows:

## PART 558—NEW ANIMAL DRUGS FOR **USE IN ANIMAL FEEDS**

1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: (21 U.S.C. 360b, 371).

## § 558.195 [Amended]

2. Section 558.195 Decoquinate is amended in paragraph (a) by removing ''011526'' and adding in its place "046573" and in the table in paragraph (d), under the "sponsor column" by removing "011526" wherever it appears and adding in its place "046573".

# § 558.530 [Amended]

3. Section 558.530 Roxarsone is amended in paragraph (a) by removing "011526" and adding in its place "046573".

Dated: December 18, 1997.

# Robert C. Livingston,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine. [FR Doc. 97-33920 Filed 12-29-97; 8:45 am] BILLING CODE 4160-01-F

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

## Food and Drug Administration

## 21 CFR Part 558

**New Animal Drugs for Use in Animal** Feeds; Chlortetracycline, Sulfathiazole, Penicillin

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

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of an abbreviated new animal drug application (ANADA) filed by Hoffmann-La Roche, Inc. The ANADA provides for use of a fixed combination Type A medicated article containing chlortetracycline, sulfathiazole, and penicillin to make a Type C medicated swine feed.

EFFECTIVE DATE: December 30, 1997.

# FOR FURTHER INFORMATION CONTACT:

Lonnie W. Luther, Center for Veterinary Medicine (HFV-102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0209.

SUPPLEMENTARY INFORMATION: Hoffmann-La Roche, Inc., 340 Kingsland St., Nutley, NJ 07110-1199, filed ANADA 200-140 that provides for using a fixed combination Type A medicated article containing chlortetracycline calcium complex equivalent to 20 grams per pound (g/lb) chlortetracycline hydrochloride, 4.4 percent sulfathiazole (20 g/lb), and penicillin procaine equivalent to 10 g/lb penicillin to make a Type C medicated swine feed. The Type C swine medicated feed contains 100 g/ton (t) chlortetracycline, 100 g/t sulfathiazole, and 50 g/t penicillin, for making prestarter, starter, grower, and finisher Type C medicated feeds.

Hoffmann-La Roche's ANADA 200-140 is approved as a generic copy of Boehringer Ingelheim's NADA 39-077. The ANADA is approved as of December 30, 1997, and the regulations are amended in 21 CFR 558.155(a)(1) to reflect the approval. The basis for approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 514.11(e)(2)(ii), a summary of human food safety data and information submitted to support this approval may be seen in the Dockets Management Branch (HFA-305), Food and Drug Administration, 12420 Parklawn Dr., rm. 1-23, Rockville, MD 20857, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

# List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.

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 558 is amended as follows:

## PART 558—NEW ANIMAL DRUGS FOR **USE IN ANIMAL FEEDS**

1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: 21 U.S.C. 360b, 371.

## § 558.155 [Amended]

2. Section 558.155 Chlortetracycline, sulfathiazole, penicillin is amended in paragraph (a)(1) by removing "000010" and adding in its place "000004 and 000010".

Dated: December 19, 1997.

## Stephen F. Sundlof,

Director, Center for Veterinary Medicine. [FR Doc. 97-33919 Filed 12-30-97; 8:45 am] BILLING CODE 4160-01-F

## **DEPARTMENT OF THE TREASURY**

## **Internal Revenue Service**

26 CFR Part 1

[TD 8745]

RIN 1545-AR63

## **Definition of Structure**

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

Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to deductions available upon demolition of a building. These final regulations reflect changes to the law made by the Tax Reform Act of 1984 and affect owners and lessees of real property who demolish buildings. **DATES:** The regulations are effective

December 30, 1997.

# FOR FURTHER INFORMATION CONTACT: Bernard P. Harvey, (202) 622-3110 (not a toll-free number). For dates of applicability of these regulations, see

§ 1.280B-1(c).

# SUPPLEMENTARY INFORMATION:

## **Background**

This document contains final regulations under section 280B of the Internal Revenue Code. Section 280B was added by the Tax Reform Act of 1976, Public Law 94-455, 2124(b), 90 Stat. 1520, 1918 (Oct. 4, 1976), and significant amendments were made to the provision by the Economic Recovery Tax Act of 1981, Public Law 97-34, 212 (d)(2)(C) and (e)(2), 95 Stat. 172, 239 (Aug. 13, 1981) (1981 Act) and the Tax Reform Act of 1984, Public Law 98-369, 1063, 98 Stat. 494, 1047 (July 18, 1984) (1984 Act). Transition rules were provided in the Tax Reform Act of 1986, Public Law 99-514, 1878(h), 100 Stat. 2085, 2904 (Oct. 22, 1986) (1986 Act). As originally enacted, section 280B required any costs or losses incurred on account of the demolition of any certified historic structure (a building or structure meeting certain requirements) to be capitalized into the land upon