exclusions are rules that are clarifying, corrective, or procedural or that do not substantively change the effect of the regulations being amended. This rule is clarifying and procedural in nature and therefore falls under the exceptions. Consequently, no environmental consideration is necessary.

V. Regulatory Flexibility Act

35. The Regulatory Flexibility Act of 1980 (RFA) [42] generally requires a description and analysis of final rules that will have significant economic impact on a substantial number of small entities. The Commission is not required to make such an analysis if a rule would not have such an effect. The Commission certifies that this rule does not have such an impact on small entities.

VI. Document Availability

36. In addition to publishing the full text of this document in the **Federal Register**, the Commission provides all interested persons an opportunity to view and/or print the contents of this document via the Internet through the Commission's Home Page (*http://www.ferc.gov*) and in the Commission's Public Reference Room during normal business hours (8:30 a.m. to 5 p.m. eastern time) at 888 First Street, NE., Room 2A, Washington, DC 20426.

37. From FERC's home page on the Internet, this information is available in eLibrary. The full text of this document is available in eLibrary in PDF and Microsoft Word format for viewing, printing, and/or downloading. To access this document in eLibrary, type the docket number excluding the last three digits of this document in the docket number field.

38. User assistance is available for eLibrary and the FERC's website during normal business hours from our Help line at (202) 502–8222 or the Public Reference Room at (202) 502–8371 Press 0, TTY (202) 502–8659. E-Mail the Public Reference Room at *public.referenceroom@ferc.gov.*

VII. Effective Date

39. This order makes no changes to the final rule, which became effective on October 23, 2003. Because no changes were made, the provisions of 5 U.S.C. 801 regarding Congressional review of final rules do not apply to this order.

[42] 5 U.S.C. 601–612.

By the Commission.

Magalie R. Salas,

Secretary.

[FR Doc. 04–2223 Filed 2–3–04; 8:45 am]

BILLING CODE 6717–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 1271

[Docket No. 97N–484R]

Human Cells, Tissues, and Cellular and Tissue-Based Products; Establishment Registration and Listing; Correction

AGENCY: Food and Drug Administration, HHS.

ACTION: Interim final rule; correction

SUMMARY: The Food and Drug Administration (FDA) is correcting an interim final rule that published in the **Federal Register** on January 27, 2004 (69 FR 3823). The interim final rule excepted human dura mater and human heart valve allografts, currently subject to application or notification requirements under the Federal Food, Drug, and Cosmetic Act from the scope of the definition of ''human cells, tissues, or cellular or tissue-based products (HCT/P's)'' subject to the registration and listing requirements contained in 21 CFR Part 1271. That definition became effective on January 21, 2004. The interim final rule published with some errors. This document corrects those errors.

FOR FURTHER INFORMATION CONTACT: Paula S. McKeever, Center for Biologics Evaluation and Research (HFM–17), Food and Drug Administration, 1401 Rockville Pike, Rockville, MD 20852–1448, 301–827–6210.

SUPPLEMENTARY INFORMATION: In the FR Doc. 04–1733, appearing on page 3824 in the **Federal Register** of Tuesday, January 27, 2004, the following corrections are made:

1. On page 3824, in the **DATES** section, by removing the sentence ''The compliance date is March 29, 2004.''

2. On page 3824, under **SUPPLEMENTARY INFORMATION** in the I. Background section, the phrase ''FDA understands that many establishments may have reasonably expected FDA to delay the effective date of this provision again, since the donor suitability and GTP rules are not yet finalized'' is revised to read:

''FDA understands that many establishments may have reasonably expected FDA to delay the effective date of this provision again, since the donor suitability and GTP rules are not yet finalized. Accordingly, FDA expects that affected firms will be in compliance with these requirements by March 29, 2004, and not on January 21, 2004, the effective date of the definition regulation.''

Dated: January 29, 2004.

William K. Hubbard,

Associate Commissioner for Policy and Planning.

[FR Doc. 04–2312 Filed 1–30–04; 3:49 pm]

BILLING CODE 4160–01–S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9105]

RIN 1545–BC17

Changes in Computing Depreciation; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document corrects final and temporary regulations (TD 9105) that were published in the **Federal Register** on January 2, 2004 (69 FR 5). The document contains regulations relating to a change in computing depreciation or amortization as well as a change from a nondepreciable or nonamortizable asset to a depreciable or amortizable asset (or vice versa).

DATES: This correction is effective January 2, 2004.

FOR FURTHER INFORMATION CONTACT: Sara Logan, (202) 622–3110 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9105) that is the subject of this correction is under section 446(e) of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9105) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9105) that was the subject of FR. Doc. 03–31820, are corrected as follows:

1. On page 6, column 1, in the preamble, paragraph 3, line 3, the