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) 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

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 1271

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)" 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.


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 1. 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.”


William K. Hubbard, Associate Commissioner for Policy and Planning.

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

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