

**DATES:** In order to be considered, comments must be postmarked or e-mailed on or before June 28, 2004.

**ADDRESSES:** Comments may be submitted electronically, by mail, or by hand delivery/courier. E-mail comments to [mitigation@epa.gov](mailto:mitigation@epa.gov). Please put "Stream Mitigation Compendium Comments" in the Subject Line and include your comments as an attachment to the email in either Word or Wordperfect format. Mail or hand deliver/courier comments to: Palmer Hough, U.S. Environmental Protection Agency, Wetlands Division (4502T), 1200 Pennsylvania Avenue, NW., Washington, DC 20460.

**FOR FURTHER INFORMATION CONTACT:** Mitigation Action Plan Web site at <http://www.mitigationactionplan.gov> or contact either Palmer Hough, U.S. Environmental Protection Agency, Wetlands Division (4502T), 1200 Pennsylvania Avenue, NW., Washington, DC 20460, phone: (202) 566-1374, e-mail: [Hough.Palmer@epa.gov](mailto:Hough.Palmer@epa.gov) or Alan Miller, U.S. Army Corps of Engineers, 441 G Street, NW., Washington, DC 20314-1000, phone: (202) 761-7763, e-mail: [Alan.J.Miller@hq02.usace.army.mil](mailto:Alan.J.Miller@hq02.usace.army.mil).

**SUPPLEMENTARY INFORMATION:** Reports published in 2001 by the National Academy of Sciences (NAS) and the General Accounting Office (GAO) provided a critical evaluation of the effectiveness of wetlands compensatory mitigation for authorized losses of wetlands and other waters under Section 404 of the CWA. Section 404 regulates discharges of dredged and fill materials into waters of the United States and requires compensatory mitigation for unavoidable impacts. The independent analyses and other commentaries highlighted a number of shortfalls and identified a variety of technical, programmatic, and policy recommendations for the Federal agencies, States, and other involved parties.

An interagency team drafted the National Mitigation Action Plan endorsing the goal of no net loss of wetlands and outlining specific action items that address the concerns of the NAS, GAO, and other independent evaluations. The 17 actions, with various agency leads, address areas of concern, including collection and availability of data, clarifying performance standards, improving accountability, and integrating mitigation into the watershed approach. Development of the Stream Mitigation Compendium is one of these action items. The FIMW is seeking public review before finalizing this document.

Please note that comments, including names and street addresses of respondents, are available for public review in a docket. Copies of the draft Stream Mitigation Compendium are available at the Mitigation Action Plan Web site at <http://www.mitigationactionplan.gov> (Click on "Status of Action Items" and locate and click on "Stream Mitigation Compendium" in the summary table). A printed copy of this document can be obtained by contacting: Palmer Hough, U.S. Environmental Protection Agency, Wetlands Division (4502T), 1200 Pennsylvania Avenue, NW., Washington, DC 20460.

Dated: May 10, 2004.

**Benjamin H. Grumbles,**

*Acting Assistant Administrator for Water.*

[FR Doc. 04-10982 Filed 5-13-04; 8:45 am]

**BILLING CODE 6560-50-P**

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## FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

### New Exposure Draft Inter-Entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concept and Research Report on Capital and Operating Leases

**AGENCY:** Federal Accounting Standards Advisory Board.

**ACTION:** Notice.

*Board Action:* Pursuant to the Federal Advisory Committee Act (Pub. L. 92-463), as amended, and the FASAB Rules of Procedure, as amended in October, 1999, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has published a new exposure draft, *Inter-Entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts* and a Research Report on Capital and Operating Leases.

*A summary of the proposed statement follows:*

On April 26, 2004, the Federal Accounting Standards Advisory Board (FASAB) released for public comment an exposure draft (ED), *Inter-Entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts*. The proposed standard would require full implementation of the inter-entity cost provision in Statement of Federal Financial Accounting Standards (SFFAS) 4, *Managerial Cost Accounting Standards and Concepts*.

The exposure draft is available on the FASAB home page [http://www.fasab.gov/exposure\\_draft.htm](http://www.fasab.gov/exposure_draft.htm). Copies can be obtained by contacting

FASAB at (202) 512-7350, or [comesw@fasab.gov](mailto:comesw@fasab.gov).

Respondents are encouraged to comment on any part of the exposure draft. Written comments are requested by July 31, 2004, and should be sent to: Wendy M. Comes, Executive Director, Federal Accounting Standards Advisory Board, 441 G Street, NW., Suite 6814, Mal Stop 6K17V, Washington, DC 20548.

*A summary of the research report follows:*

The objective of the research report is to develop a summary paper that permits staff and the Board to familiarize themselves with lease accounting under FASAB, FASB, GASB and international public sector accounting standards, and to familiarize them with global issues related to lease accounting. The report will also be used to aid in determining if new uses of leases by Federal entities create different and/or more urgent needs for FASAB guidance. An electronic version of the research report is available on the World Wide Web at <http://www.fasab.gov/reports.html>.

**FOR FURTHER INFORMATION CONTACT:**

Wendy Comes, Executive Director, 441 G Street, NW., Washington, DC 20548, or call (202) 512-7350.

**Authority:** Federal Advisory Committee Act, Pub. L. 92-463.

Dated: May 10, 2004.

**Wendy M. Comes,**

*Executive Director.*

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## FEDERAL COMMUNICATIONS COMMISSION

### Notice of Public Information Collection(s) Being Reviewed by the Federal Communications Commission, Comments Requested

May 7, 2004.

**SUMMARY:** The Federal Communications Commission, as part of its continuing effort to reduce paperwork burden invites the general public and other Federal agencies to take this opportunity to comment on the following information collection(s), as required by the Paperwork Reduction Act (PRA) of 1995, Public Law No. 104-13. An agency may not conduct or sponsor a collection of information unless it displays a currently valid control number. No person shall be subject to any penalty for failing to comply with a collection of information subject to the Paperwork Reduction Act that does not display a valid control