and one potty wand attachment for emptying portable toilets. The marina's sewage disposal hours of operation are 6:00am-8:00pm seven days per week, from May through September.

Ocean City Fishing Center is a 240-slip marina located near the Route 50 bridge in West Ocean City on the Isle of Wight Bay. The marina has one fixed pumpout unit located next to the marina office. The marina's sewage disposal hours of operation are 5 a.m.—8 p.m. seven days per week, from May through September.

Ocean Pines Marina is an 86-slip marina located near the Route 90 bridge in Ocean Pines on the St. Martins River. The marina has one fixed pumpout located at the end of pier A. The marina's sewage disposal hours of operation are 8am–6pm Monday through Friday, 7am–7pm Saturday and 7am–6pm Sunday, from May through October.

Sunset Marina is a 204-slip marina located at the Ocean City Inlet in West Ocean City on Isle of Wight Bay. The marina has one fixed pumpout with two remote stands, each at the end of successive piers, one portable unit with potty wand attachment for emptying portable toilets, and one dump station on the bulkhead. The marina's sewage disposal hours of operation are 9am–5pm seven days per week, from May through September.

Townes of Nantucket II is a 92-slip marina located at Nantucket Point near the Delaware state line in Ocean City on Assawoman Bay. The marina has one fixed pumpout and one dump station for portable toilets, both located at the "A" bulkhead. The marina's sewage disposal hours of operation are 24 hours a day, seven days per week, from April through October.

Marinas participating in the Maryland Pumpout Program are required by law (Natural Resources Article § 8-707) to have an approved method of sewage disposal as determined by MDE and local (county or municipal) health inspectors. Four of the six marinas participated in the Maryland Pumpout Program, and therefore are in compliance with state and Federal laws. Information about the removal of pumpout waste from the other two marinas was obtained through marina surveys. Of the six marinas described above, five discharge to the Ocean City Wastewater Treatment Plant; the remaining marina discharges to the Ocean Pines Wastewater Treatment Plant.

The MDNR maintains records of all documented and registered boats in the state. In order to estimate the number of transient boaters, several methods were employed. First a marina survey was conducted where marina owners were asked to estimate the percentage of transient boaters that utilize their facility and the northern Coastal Bays. Second, information collected from a 1999 aerial survey of the northern Coastal Bays, conducted by the MDNR

Fisheries Department, was used to determine types and sizes of boats using the waters on a peak day in-season. Finally, a land survey was conducted where MDNR employees surveyed Coastal Bay vessel usage on a typical day during the season. All of these methods were employed to come up with a best estimate for transient usage. It was estimated, using the above techniques, that Ocean City/northern Coastal Bays have approximately 10,000 wet slips. It was also assumed that the transient boat population mirrored the resident population as far as relative percent of the size and numbers of boats. Based on this information the vessel population of the northern Coastal Bays based on length is 2,800 vessels less than 16 feet, 6,600 vessels between 16 and 26 feet, 600 vessels between 26 and 40 feet, and 100 vessels over 40 feet. Based on the number and size of boats, and using various methods to estimate the number of holding tanks and portable toilets, it was determined that the northern Coastal Bays need three pumpouts and five dump stations. There are currently eight operating pumpouts and one proposed pumpout in the northern Coastal Bays along with two dump stations and three pumpouts equipped to empty portable toilets making a total of five portable toilet waste facilities. There is also one proposed pumpout that would accept portable toilets by the start of the next boating season in early 2002.

### **Tentative Finding**

The EPA hereby makes a tentative affirmative determination that adequate facilities for the safe and sanitary removal and treatment of sewage from all vessels are reasonably available for Herring Bay, Ann Arundel County, Maryland, and the northern Coastal Bays (Isle of Wight Bay and Assawoman Bay), Worcester County, Maryland. A final determination on this matter will be made following the 30 day period for public comment and may result in a Maryland state prohibition of any sewage discharges from vessels in Herring Bay and the northern Coastal Bays. Comments and views regarding these applications and EPA's tentative determination may be filed on or before November 16, 2001.

Comments or requests for information or copies of Maryland's applications should be addressed to Edward Ambrogio, U.S. Environmental Protection Agency, Region III, Office of Ecological Assessment and Management, 1650 Arch Street, Philadelphia, PA 19103. Telephone: (215) 814–2758. Fax: (215) 814–2782. Email: ambrogio.edward@epa.gov.

### Donald S. Welsh,

Regional Administrator, Region III. [FR Doc. 01–26086 Filed 10–16–01; 8:45 am] BILLING CODE 6560–50–P

## FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

### Notice of Issuance of Statement of Federal Financial Accounting Standards

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

ACTION: Notice of Issuance of Statement of Federal Financial Accounting Standards (SFFAS) No. 20, Elimination of Certain Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs, and Others—Amendment to SFFAS 7, Accounting for revenue and other financing sources.

Board Action: Pursuant to the Federal Advisory Committee Act (Pub. L. No. 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 issued Statement of Federal Financial Accounting Standards (SFFAS) No. 20, Elimination of Certain Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs, and Others, Amendments to SFFAS No. 7, Accounting for Revenue and Other Financing Sources.

The Board approved the Statement in June 2001, and submitted it to FASAB principals for a 90-day review. The review period closed on September 29, 2001.

SFFAS No. 20 rescinds paragraph 65.2 of SFFAS 7, the provisions of which could, absent very detailed explanations, result in information being given to readers of the financial statements that they might misinterpret.

The standards prescribed in SFFAS No. 20 are effective for periods beginning after September 30, 2000. Hard copies of the statement will be mailed to the FASAB mailing list. It is also available on the FASAB web site at www.financenet.gov/fasab.htm or by calling 202–512–7350.

### FOR FURTHER INFORMATION CONTACT: Wendy Comes, Executive Director, 441 G St., NW., Mail Stop 6K17V, Washington, DC 20548, or call (202) 512–7350.

**Authority:** Federal Advisory Committee Act. Pub. L. No. 92–463.

Dated: October 12, 2001.

Wendy M. Comes,

Executive Director.

[FR Doc. 01-26165 Filed 10-16-01; 8:45 am]

BILLING CODE 1610-01-M

## FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

# Notice of Issuance of Statement of Federal Financial Accounting Standards

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

**ACTION:** Notice of New Statement of Federal Financial Standards No. 21, Reporting Corrections of Errors and Changes in Accounting—Amendment of SFFAS 7, Accounting for Revenue and Other Financing Sources.

Board Action: Pursuant to the Federal Advisory Committee Act (Pub. L. No. 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 has published a Statement of Federal Financial Standards No. 21, Reporting Corrections of Errors and Changes in Accounting Principles—Amendment to SFFAS 7, Accounting for Revenue and Other Financing Sources. The Board approved the Statement in December 2000, and submitted it to FASAB principles for a 90-day review. The review period ended October 16, 2001.

A summary of the proposed Statement follows:

I. On October 16, 2001, the Federal Accounting Standards Advisory Board released Statement of Federal Financial Standards (SFFAS) No. 21, Reporting Corrections of Errors and Changes in Accounting Principles—Amending SFFAS 7, Accounting for Revenue and Other Financing Sources. The Chairman of the Federal Accounting Standards Advisory Board (FASAB) announced that the FASAB has issued a standard amending the reporting requirements for errors, discovered in the current year, that would have materially affected prior year financial statements. The amended standard required that adjustments be recognized as a change in cumulative results of operations (rather than as an element of net results of operations for the period) and that prior period financial statements not be restated for prior period adjustments recognized in the current period. The amendment requires that, when material errors are discovered in prior year financial statements, all statements presented must be restated to correct the error. The primary reason for the amendment is to allow reporting entities to present comparative statements. The Board has retained the requirement that prior period financial statements not be restated for changes in

accounting principles, unless otherwise specified in the transition instructions section of a new FASAB standard. The language addressing the requirements, however, has been revised to improve clarity and to require certain disclosures.

II. The standards prescribed in SFFAS No. 21 are effective for periods beginning after September 30, 2001 with earlier implementation encouraged. Hard copies of SFFAS No. 21 will be mailed to FASAB's mailing list subscribers. Additionally, it will be in available on FASAB's home page <a href="http://www.financenet.gov/fasab.htm">http://www.financenet.gov/fasab.htm</a>. Copies can be obtained by contacting FASAB at (202) 512–7350, or <a href="palmera@fasab.gov">palmera@fasab.gov</a>.

### FOR FURTHER INFORMATION CONTACT:

Wendy Comes, Executive Director, 441 G St., NW., Room 6814, Washington, DC 20548, (202) 512–7350, or Andrea Palmer at (202) 512–7360.

**Authority:** Federal Advisory Committee Act, Pub. L. No. 92–463.

Dated: October 16, 2001.

### Wendy M. Comes,

Executive Director.

[FR Doc. 01–26164 Filed 10–16–01; 8:45 am] **BILLING CODE 1610–01–M** 

### FEDERAL COMMUNICATIONS COMMISSION

Notice of Public Information Collection(s) Being Reviewed by the Federal Communications Commission for Extension Under Delegated Authority, Comments Requested

October 9, 2001.

**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 of 1995, Public Law 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 (PRA) that does not display a valid control number. Comments are requested concerning (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Commission, including whether the information shall have practical utility; (b) the accuracy of the Commission's burden estimate; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on the respondents,

including the use of automated collection techniques or other forms of information technology.

**DATES:** Written comments should be submitted on or before December 17, 2001. If you anticipate that you will be submitting comments, but find it difficult to do so within the period of time allowed by this notice, you should advise the contact listed below as soon as possible.

ADDRESSES: Direct all comments to Les Smith, Federal Communications Commissions, Room 1 A–804, 445 Twelfth Street, SW., Washington, DC 20554 or via the Internet to lesmith@fcc.gov.

**FOR FURTHER INFORMATION CONTACT:** For additional information or copies of the information collections contact Les Smith at (202) 418–0217 or via the Internet at lesmith@fcc.gov.

### SUPPLEMENTARY INFORMATION:

OMB Approval No.: 3060-0656.

*Title:* Application to Participate in an FCC MDS Auction.

Form No.: FCC 175-M.

*Type of Review:* Extension of currently approved collection.

*Respondents:* Businesses, or other-for profit.

Number of Respondents: 50.

Estimated Hours Per Response: 40 minutes (10 minutes-respondent; 30 minutes-contracting attorney).

Frequency of Response: On Occasion. Cost to Respondents: \$5,000.

Estimated Total Annual Burden: 2 hours.

Needs and Uses: The Commission established competitive bidding rules and procedures for the Multipoint Distribution Service (MDS). The Commission uses simultaneous multiple round bidding for MDS auctions. For the MDS auctions, designated entities would only include small businesses. The FCC 175 is used by entities to apply to participate in an auction. The information will be used by FCC staff to determine whether the applicant is legally, technically and otherwise qualified to participate in the auction. The rules and requirements were designed to ensure that the competitive bidding process is limited to serious, qualified applicants and to deter possible abuses of the bidding and licensing processes.

Federal Communications Commission.

### Magalie Roman Salas,

Secretary.

[FR Doc. 01–25999 Filed 10–16–01; 8:45 am] BILLING CODE 6712–01–P