

more stringent standards than those specified under Part 193. RSPA also stated that the operator will be required to comply with all other requirements of Part 193 including Class 2 impounding system for the storage tank. RSPA did not receive any comments in response to the notice.

For the reasons explained above and in Notice 1, RSPA, by this order, finds that the requested waiver of 49 CFR 193.2155(c) is appropriate and is not inconsistent with pipeline safety.

Therefore, Northern Eclipse's petition for waiver from compliance with 49 CFR 193.2155(c) is granted, effective May 22, 1997.

Authority: 49 App. U.S.C. 2002(h) and 2015; and 49 CFR 1.53.

Issued in Washington, D.C. on May 15, 1997.

Cesar De Leon,

Deputy Associate Administrator for Pipeline Safety.

[FR Doc. 97-13505 Filed 5-21-97; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

[Docket No. RSPA-97-2236; Notice 1]

Liquefied Natural Gas Facilities Grant of Waiver; Pine Needle LNG Co.

Pine Needle LNG Company (Pine Needle) petitioned the Research and Special Programs Administration (RSPA) for a waiver from compliance with 49 CFR 193.2155(c), Liquefied Natural Gas (LNG) storage tank impounding system. Section 193.2155(c) requires a Class 1 impounding system whenever an LNG storage tank is located within 20,000 feet from the nearest runway serving large aircraft. The petition applies to the Pine Needle's proposed LNG storage facility in the northwest Guilford County, North Carolina.

Pine Needle's rationale for the waiver from compliance with 49 CFR 193.2155(c) was based on the following:

1. The horizontal distance between the nearest Pine Needle LNG tank and the nearest point of the Landmark Airpark runway is approximately 19,500 feet. This is 500 feet less than the 20,000 foot offset required for compliance with Section 193.2155(c).

2. The vertical clearance of an aircraft over the top of the Pine Needle earthen containment dikes would be 1,023 feet, after factoring in a minimum airport approach/departure ratio of 20:1 to/from Landmark Airpark and the elevation differences between the Landmark

Airpark runway and the Pine Needle location. This exceeds the minimum requirements under the Federal Aviation Administration (FAA) regulations.

3. Correspondence between FAA and the Landmark Airpark developer describes operation of the Landmark Airpark as being limited to private aircraft under visual flight rules (VFR) conditions.

4. The turf runway surface and 2,600-foot runway length would likely preclude large aircraft, as defined by 14 CFR 1.1, from using the Landmark Airpark.

5. Pine Needle owns, leases, or controls all properties within the exclusion zones required under 49 CFR 193.2057 and 193.2059. There is presently no development within the prescribed exclusion zones. Pine Needle will allow no development within the required exclusion zones that would be inconsistent with the requirements of Sections 193.2057 and 193.2059.

6. The Class 2 impounding system proposed for the Pine Needle LNG storage tanks would remain intact in the event of a large aircraft impact, and, with a design volume of 150% of tank capacity, would meet the volumetric requirements of § 193.2181(a).

7. The earthen dikes in combination with the hilly terrain and the undeveloped safety exclusion zones around the facility would adequately provide for hazard containment.

After reviewing the petition, RSPA published a notice inviting interested persons to comment on whether a waiver should be granted (Notice 1) (62 FR 16641; April 7, 1997). RSPA stated it was considering granting the requested waiver because of the unusual circumstances at Pine Needle's proposed LNG facility, i.e., located 19,500 feet from the nearest point of the Landmark Airpark runway, suitable for landing smaller aircrafts and any larger aircrafts that could reasonably use this facility, relatively low risk to the public safety due to combination of Class 2 earthen dikes in a hilly terrain with 150% volumetric capacity, and undeveloped safety exclusion zones around facility owned and controlled by the Pine Needle RSPA believes that granting a waiver from the requirements of 49 CFR 193.2155(c) would not be inconsistent with pipeline safety, nor would it lessen public safety. Of course, the operator must comply with all other requirements of part 193. RSPA did not receive any comments in response to the notice.

For the reasons explained above and in Notice 1, RSPA finds that the requested waiver of 49 CFR 193.2155(c)

is appropriate and is not inconsistent with pipeline safety. Therefore, Pine Needle Company's petition for waiver from compliance with 49 CFR 193.2155(c) is granted, effective May 22, 1997.

Authority: 49 App. U.S.C. 2002(h) and 2015; and 49 CFR 1.53.

Issued in Washington, D.C., on May 16, 1997.

Cesar De Leon,

Deputy Associate Administrator for Pipeline Safety.

[FR Doc. 97-13507 Filed 5-21-97; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 109X)]

Union Pacific Railroad Company—Abandonment Exemption—in Malheur County, OR and Owyhee County, ID (Homedale Branch)

On May 2, 1997, Union Pacific Railroad Company (UP) filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 and 10904 to abandon a segment of UP's Homedale Branch, extending from milepost 11.4 near Adrian, OR, to the end of the line at milepost 33.5 near Marsing, ID. The line traverses U.S. Postal Service Zip Codes 97901, 83628, and 83639, a distance of 22.1 miles, in Malheur County, OR, and Owyhee County, ID, and includes the non-agency stations of Napton, OR—milepost 16.90; Homedale, ID—milepost 24.50; Petty, ID—milepost 25.89; and Marsing—milepost 33.10.

The line contains federally granted rights-of-way, tentatively determined to total 7.45 acres, of which 6.28 acres are located in Oregon south of Adrian at approximately milepost 12.0, and 27,500 square feet are located in Idaho north of Homedale at about milepost 23.1. Any documentation in the railroad's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued within 90 days (by August 20, 1997).

Any offer of financial assistance under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for

exemption. Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$900. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 and any request for trail use/rail banking under 49 CFR 1152.29 will be due no later than 20 days after notice of the petition for exemption is published in the **Federal Register** (by June 11, 1997). Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-33 (Sub-No. 109X) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001, and (2) Joseph D. Anthofer and Jeanna L. Regier, 1416 Dodge Street, Room 830, Omaha, NE 68179-0830.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152.

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by the Board's Section of Environmental Analysis (SEA) will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Any other persons who would like to obtain a copy of the EA (or EIS), or who have questions concerning environmental issues, may contact SEA at (202) 565-1545. [TDD for the hearing impaired is available at (202) 565-1695.] EAs in these abandonment proceedings normally will be available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Decided: May 16, 1997.

By the Board, Vernon A. Williams, Secretary.

Vernon A. Williams,
Secretary.

[FR Doc. 97-13523 Filed 5-21-97 ; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 2106-EZ

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 2106-EZ, Unreimbursed Employee Business Expenses.

DATES: Written comments should be received on or before July 21, 1997 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Unreimbursed Employee Business Expenses.

OMB Number: 1545-1441.

Form Number: 2106-EZ.

Abstract: Internal Revenue Code section 62 allows employees to deduct their business expenses to the extent of reimbursement in computing adjusted gross income. Expenses in excess of reimbursements are allowed as an itemized deduction. Unreimbursed meals and entertainment are allowed to the extent of 50% of the expense. Form 2106-EZ is used by employees who are deducting expenses attributable to their jobs and are not reimbursed by their employer for any expenses or who own a vehicle used for business purposes and use the standard mileage rate.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 3,337,019.

Estimated Time Per Respondent: 1 hr., 32 min.

Estimated Total Annual Burden Hours: 5,139,009.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 14, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-13538 Filed 5-21-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1120-IC-DISC, Schedules K and P

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this