vehicle operators, pedestrians, trespassers or crews on other trains in an emergency situation if, in the engineer's sole judgment, such action is appropriate in order to prevent imminent injury, death or property damage. This order does not require that such warnings be provided nor does it impose a legal duty to sound the locomotive horn in such situations.

Nothing in this order excuses compliance with sections 214.339 234.105, 234.106, and 234.107 of title 49, Code of Federal Regulations, concerning use of the locomotive horn under circumstances therein described. Nothing in this order is intended to prohibit an engineer from sounding the locomotive horn or whistle to provide necessary communication with other trains and train crew members if other means of communication are unavailable

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

Jolene M. Molitoris,

Administrator.

[FR Doc. 97-27800 Filed 10-20-97; 8:45 am] BILLING CODE 4910-06-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33488]

Norfolk and Western Railway Company—Trackage Rights **Exemption—Union Pacific Railroad** Company

Union Pacific Railroad Company has agreed to grant local and overhead trackage rights to Norfolk and Western Railway Company (NW) over approximately 50.2 miles of rail line located in Illinois as follows: (1) Local access trackage rights over approximately 4.7 miles of line between Monterey Lead milepost 4.4 at Monterey Mine No. 1 (near Carlinville) and Monterey Lead milepost 0.0 at Monterey Junction, and both legs of the wye track and related trackage between milepost 104.5 and milepost 104.8 at Monterey Junction; (2) local access trackage rights over approximately 15.0 miles of line between milepost 104.8 at Monterey Junction, and milepost 119.8 at DeCamp; (3) overhead trackage rights over approximately 15.4 miles of line between milepost 119.8 at DeCamp and milepost 135.2 at Edwardsville; and (4) overhead trackage rights over approximately 15.1 miles of line between milepost 135.2 at Edwardsville and milepost 150.3 at Madison. The transaction is expected to be

consummated on or soon after October 15, 1997, the effective date of the exemption.

The purpose of the proposed trackage rights is to permit the movement of coal traffic directly between Monterey Mine No. 1 and Madison, IL, and on to Coffeen, IL, entirely via NW; and to eliminate costly delays in handling and interchanges.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in Norfolk and Western Ry. Co.—Trackage Rights—BN, 354 I.C.C. 605 (1978), as modified in Mendocino Coast Ry., Inc.-Lease and Operate, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If the notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33488, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001 and served on: James R. Paschall, General Attorney, Norfolk and Western Railway Company, Three Commercial Place. Norfolk. VA 23510-2191.

Decided: October 14, 1997.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams,

Secretary.

[FR Doc. 97-27859 Filed 10-21-97; 8:45 am] BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 10, 1997.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512-0024. Form Number: ATF F 1 (5320.1). *Type of Review:* Extension. *Title:* Application to Make and Register Firearm.

Description: This form is used by the public when applying to make a firearm that falls within the purview of the National Firearms Act (NFA). The information supplied by the applicant on the form helps to establish the applicant's eligibility for approval of the request.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Respondents: 1,271.

Estimated Burden Hours Per Respondent: 4 hours.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 5,084 hours.

OMB Number: 1512-0129. Form Number: ATF F 4473 (5300.9) Part I.

Type of Review: Extension. *Title:* Firearms Transaction Record, Part I Over the Counter.

Description: This form is used to determine the eligibility of a person to receive a firearm from a Federal Firearms Licensee. It is also used to establish the identify of the buyer. The form is also used in law enforcement in investigations/inspections to trace firearms to confirm criminal activity. Implementing regulations are prescribed in 27 CFR 78.124.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Recordkeepers: 6,000,000.

Estimated Burden Hours Per Recordkeeper: 1,026,000.

Frequency of Response: On occasion. Estimated Total Recordkeeping Burden: 1,026,000 hours.

OMB Number: 1512–0387. Recordkeeping Requirement ID Number: ATF REC 5130/5.

Type of Review: Extension.

Title: Principal Place of Business on Beer Labels.

Description: ATF regulations permit domestic brewers who operate more than one brewery to show as their address on labels and kegs of beer, their "principal place of business" address. This label option may be used in lieu of showing the actual place of production on the label or of listing all of the brewer's locations on the label.

Respondents: Business or other forprofit.

Estimated Number of Recordkeepers: 172,250.

Estimated Burden Hours Per Recordkeeper: 3 hours. Frequency of Response: Other. Estimated Total Reporting Burden: 559.791 hours.

OMB Number: 1512–0474. Recordkeeping Requirement ID Number: ATF REC 5130/5.

Type of Review: Extension.

Title: Principal Place of Business on Beer Labels.

Description: ATF regulations permit domestic brewers who operate more then one brewery to show as their address on labels and kegs of beer, their "principal place of business" address. This label option may be used in lieu of showing the actual place of production on the label or of listing all of the brewer's locations on the label.

Respondents: Business or other forprofit.

Estimated Number of Respondents: 1,200.

Estimated Burden Hours Per Respondent: 0 hours.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 1 hour.

OMB Number: 1512-0490.

Form Number: ATF F 4473 (5300.24) Part I (LV) and ATF F 4473 (5300.25 Part II (LV).

Record keeping Requirement ID Number: ATF REC 7570/2.

Type of Review: Extension.

Title: Firearms Transaction Record Part I—Low Volume—Over-the-Counter (4473 LV Part I); and Firearms Transaction Record Part II—Low Volume—Intra-State Non-Over-the-Counter (4473 LV Part II).

Description: ATF Form 4473 LV Parts I and II is for use only by Federal firearms licenses disposing of 50 or fewer firearms per 12-month period. It is kept, at a licensees option, in lieu of ATF F 4473 and records of acquisition and disposition.

Respondents: Business or other forprofit, Individuals or households.

Estimated Number of Recordkeepers: 5,000.

Estimated Burden Hours Per Recordkeeper: 6 minutes.

Frequency of Response: On occasion. Estimated Total Recordkeeping Burden: 1.042 hours.

OMB Number: 1512–0520. Form Number: ATF F 5300.35. Type of Review: Extension.

Title: Statement of Intent to Obtain a Handgun.

Description: This form is used to establish the eligibility of the buyer to determine if the handgun sale is legal, prior to the actual delivery of the handgun. This for is retained by the dealer for use by the Office of Enforcement in compliance inspections and criminal investigations. Implementing regulations are prescribed in 27 CFR 178.130.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Respondents/ Recordkeepers: 2,000,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 6 minutes. Frequency of Response: On occasion.

Estimated Total Reporting/ Recordkeeping Burden: 478,300 hours.

Clearance Officer: Robert N. Hogarth, (202) 927–8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

OMB Reviewer: Alexander T. Hunt, (202) 395–7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer. [FR Doc. 97–27765 Filed 10–20–97; 8:45 am] BILLING CODE 4810–31–P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

October 14, 1997.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545–1098. *Regulation Project Number:* TD 8418 Final (FI–91–86; FI–90–86; FI–90–91; and FI–1–90).

Type of Review: Extension. *Title:* Arbitrage Restrictions on Tax-Exempt Bonds.

Description: This regulation requires state and local governmental issuers of tax-exempt bonds to rebate arbitrage profits earned on nonpurpose investments acquired with the bond proceeds. Issuers are required to submit a form with the rebate. The regulations provide for several elections, all of which must be in writing. *Respondents:* Not-for-profit institutions, State, Local or Tribal Governments.

Estimated Number of Respondents/ Recordkeepers: 3,100.

Estimated Burden Hours Per Respondent/Recordkeeper: 2 hours, 46 minutes.

Frequency of Response: On occasion, Other (at most every 5 years).

Estimated Total Reporting/ Recordkeeping Burden: 8,550 hours.

OMB Number: 1545–1160.

Regulation Project Number: CO–93– 90 Final.

Type of Review: Extension. *Title:* Corporations; Consolidated Returns—Special Rules Relating to Dispositions and Deconsolidations of Subsidiary Stock.

Description: These regulations prevent elimination of corporate-level tax because of the operation of the consolidated returns investment adjustment rules. Statements are required for dispositions of a subsidiary's stock for which losses are claimed, for basis reductions within 2 years of the stock's deconsolidation, and for elections by the common parent to retain the NOL's of a disposed subsidiary.

Respondents: Business or other forprofit.

Estimated Number of Respondents: 3,000.

Estimated Burden Hours Per Respondent: 2 hours.

Frequency of Response: Other (one time).

Estimated Total Reporting/

Recordkeeping Burden: 6,000 hours. OMB Number: 1545–1440. Regulation Project Number: INTL-64–

93 Final.

Type of Review: Extension.

Title: Conduit Arrangements Regulations.

Description: This document contains regulations relating to when the district director may recharacterize a financing arrangement as a conduit arrangement. Such recharacterization will affect the amount of withholding tax due on financing transactions that are part of the financing arrangement. These regulations will affect withholding agents and foreign investors.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 1,000.

Estimated Burden Hours Per Recordkeeper: 10 hours.

Estimated Total Recordkeeping Burden: 10,000 hours.

OMB Number: 1545-1449.

Regulation Project Number: IA–57– 94.