

demonstration segments (carbon dioxide and ethylene) can have little impact on the human environment, should a release occur. These reasons are further discussed in the Environmental Assessment referenced above.

Issued in Washington, DC on March 19, 1998.

Richard B. Felder,

Associate Administrator for Pipeline Safety.

[FR Doc. 98-7605 Filed 3-23-98; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33520]

Consolidated Rail Corporation— Trackage Rights Exemption—The Wheeling and Lake Erie Railway Company

The Wheeling and Lake Erie Railway Company (W&LE) has agreed to grant local trackage rights to Consolidated Rail Corporation (Conrail) over certain railroad trackage, being a portion of W&LE's River Line, and more particularly described as follows: (1) initial rights for a period of 6 months from the date Conrail begins operations under the trackage rights agreement, or for such extensions of time as may be mutually agreed, shall begin at the connection between Conrail and W&LE at Shannon Run, OH, in the vicinity of W&LE milepost R-1.5±, and shall extend to the American Electric Power (AEP) Cardinal Plant at Brilliant, OH, in the vicinity of W&LE R-5.0±; and (2) permanent rights, after the term of the initial rights, shall begin at a new connection to be constructed between Conrail's River Line at milepost 26.40± and W&LE's River Branch at milepost R-3.0±, thence extending on W&LE's River Branch to the AEP Cardinal Plant at Brilliant, OH, in the vicinity of W&LE milepost R-5.0±.

The trackage rights exemption will be effective on March 19, 1998. The actual commencement of operations by Conrail pursuant to the trackage rights will depend upon Conrail's commercial arrangements with AEP, but will not take place before the March 19, 1998 effective date.

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. 33520, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on: John J. Paylor, Associate General Counsel, Consolidated Rail Corporation, 2001 Market Street, 16A, Philadelphia, PA 19101-1416.

Decided: March 17, 1998.

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

Vernon A. Williams,

Secretary.

[FR Doc. 98-7617 Filed 3-23-98; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33553]

Ventura County Transportation Commission—Acquisition Exemption—Southern Pacific Transportation Company

Ventura County Transportation Commission (VCTC), a Class III carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire approximately 31.73 miles of rail line from Southern Pacific Transportation Company (SP) between milepost 435.07 and milepost 403.34 at Montalvo Station near Ventura, CA, where the line connects with the SP Coast Line (the Santa Paula Branch Line).¹

VCTC entered into an agreement with SP to purchase the line, and consummated the transaction on October 27, 1995, apparently without appropriate authority from the Board. Under the agreement, SP retained the right to continue to provide freight common carrier service over a portion of the line, but, according to VCTC, VCTC became a carrier at the time of the purchase in 1995. VCTC did not file its verified notice of exemption, as amended, with the Board until February 27, 1998. VCTC has acknowledged that the effective date of the exemption was

¹This notice of exemption amends and supersedes the earlier notice of exemption that VCTC had filed, pursuant to 49 CFR 1150.31, on February 10, 1998.

March 6, 1998 (7 days after the amended notice of exemption was filed).

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. 33553, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on: Charles A. Spitulnik, Hopkins & Sutter, 888 Sixteenth Street, N.W., Washington, DC 20006.

Decided: March 17, 1998.

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

Vernon A. Williams,

Secretary.

[FR Doc. 98-7618 Filed 3-23-98; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 119X)]

Union Pacific Railroad Company— Abandonment Exemption—In Rock, Green and Dane Counties, WI

On March 4, 1998, 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 to abandon and discontinue service on a line of railroad known as the Harvard Subdivision, extending from railroad milepost 119.0 near Evansville to railroad milepost 134.0 near "MX" (a crossing of Wisconsin & Southern Railroad Company near Madison), a distance of 15.0 miles in Rock, Green and Dane Counties, WI. The line traverses U.S. Postal Service Zip Codes 53536, 53575 and Area 537 (near Madison), and includes the non-agency rail station of Oregon at milepost 128.1.

The line does not contain federally granted rights-of-way. Any documentation in UP's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *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 by June 22, 1998.

Any offer of financial assistance (OFA) 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. An offer may be filed at any time after the filing of the petition for exemption. For offers filed before March 20, 1998, the offer must have been accompanied by a \$900 filing fee. For offers filed on or after March 20, 1998, the offer must be accompanied by a \$1,000 filing fee. See 49 CFR 1002.2(f)(25) and *Regulations Governing Fees for Service Performed in Connection with Licensing and Related Services—1998 Update*, STB Ex Parte No. 542 (Sub-No. 2) (STB served Feb. 18, 1998).

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 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than April 13, 1998. 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. 119X) 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, Union Pacific Railroad Company, 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. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. [TDD for the hearing impaired is available at (202) 565-1695.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made 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: March 17, 1998.

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

Vernon A. Williams,

Secretary.

[FR Doc. 98-7616 Filed 3-23-98; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

March 17, 1998.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 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, N.W., Washington, DC 20220.

Dates: Written comments should be received on or before April 23, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1572.

Regulation Project Number: REG-120200-97 NPRM, Temporary and Final.

Type of Review: Extension.

Title: Election Not to Apply Look-Back Method in De Minimis Cases.

Description: The temporary and proposed regulations provides rules for electing the benefits of section 460(b)(6) regarding not applying the look-back method to long-term contracts de minimis cases.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 20,000.

Estimated Burden Hours Per

Respondent: 12 minutes.

Frequency of Response: Other (once).

Estimated Total Reporting Burden: 4,000 hours.

OMB Number: 1545-1584.

Form Number: IRS Form 8859.

Type of Review: Revision.

Title: District of Columbia First-Time Homebuyer Credit.

Description: Form 8859 is used to claim the District of Columbia First-Time Homebuyer Credit. The information collected will be used to verify that the credit was computed correctly.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,900.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—20 minutes.

Learning about the law or the form—5 minutes.

Preparing the form—25 minutes.

Copying, assembling, and sending the form to the IRS—20 minutes.

Frequency of Response: Other (once).

Estimated Total Reporting/

Recordkeeping Burden: 2,242 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 98-7526 Filed 3-23-98; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

March 17, 1998.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 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, N.W., Washington, DC 20220.

Dates: Written comments should be received on or before April 23, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1574.

Form Number: IRS Form 1098-T.

Type of Review: Extension.

Title: Tuition Payments Statements.

Description: Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information to the IRS and to students. Form 1098-T has been developed to meet this requirement.

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 7,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 7 minutes.