

alternative amendments to existing legislation.

Areas of Significant Environmental Concern

FRA's review of the current practice of sounding locomotive horns at highway-rail grade crossings and the comments received thus far in the public docket of this rulemaking have identified two primary areas of environmental concern associated with the proposed regulation, noise (and related impacts) and safety.

Scoping and Comments

FRA encourages broad participation in the EIS process during scoping and review of the resulting environmental documentation. Comments and suggestions are invited from all interested agencies and the public at large to insure the full range of issues related to the proposed action and all reasonable alternatives are addressed and all significant issues are identified. In particular, FRA is interested in determining whether there are any other reasonable alternatives consistent with the provisions of 49 U.S.C. 20153 and whether there are other areas of environmental concern where there might be the potential for significant impacts, either adverse or favorable, as a result of promulgating the proposed rule.

Due to the national scope of the proposed regulation, FRA does not plan to hold public scoping meetings. Notices soliciting comments have been and will be sent to appropriate Federal, State, and local agencies, private organizations and citizens who have expressed an interest in this rulemaking and made available to the media in areas that have been identified to date as currently subject to whistle bans or where whistle bans have been preempted by FRA order. Persons interested in providing comments on the scope of this environmental document should do so by June 19, 1998. Comments can be sent in writing to Mr. David Valenstein at the address identified above. Comments can also be sent via the Internet at: FRAEIS@fra.dot.gov.

The Remaining Environmental Review Process

Comments received on the scope and methodology to be used in preparation of the EIS will be reviewed by FRA to develop the final scope of the environmental review. A summary of the comments received will be provided to agencies and members of the public expressing an interest in this environmental review. FRA and its

consultants will then undertake preparation of a draft EIS which will be made available to the public for comment. This is presently scheduled for the late fall 1998. It is FRA's intention that the comment period for the draft EIS will occur during the comment period associated with the proposed rule so that interested agencies and the public can combine their comments and that the environmental issues can be fully considered as FRA develops the final rule. After reviewing comments on the draft EIS, FRA will prepare a final EIS that addresses these comments and incorporates any additional analyses and material deemed necessary. The final EIS will be made available for public review for not less than 30 days before FRA takes any final action on the proposed rule.

Internet

This notice and all subsequent documents prepared as part of this environmental review will be available in the environmental pages of the FRA Internet website, located at: <http://www.fra.dot.gov>

Issued in Washington, D.C. on: May 19, 1998.

Donald M. Itzkoff,

Deputy Administrator.

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DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

Application for Approval of Discontinuance or Modification of a Railroad Signal System or Relief from the Requirements of Title 49 Code of Federal Regulations Part 236

Pursuant to Title 49 Code of Federal Regulations (CFR) Part 235 and 49 U.S.C. App. 26, the following railroads have petitioned the Federal Railroad Administration (FRA) seeking approval for the discontinuance or modification of the signal system or relief from the requirements of 49 CFR Part 236 as detailed below.

Block Signal Application (BS-AP)-No. 3463

Applicants: Houston Belt and Terminal Railway Company, Mr. J. B. Mathis, General Manager, 501 Crawford, Room 515, Houston, Texas 77002-2192.

Burlington Northern and Santa Fe Railway Company, Mr. William G. Peterson, Director Signal Engineering, 4515 Kansas Avenue, Kansas City, Kansas 66106.

Union Pacific Railroad Company, Mr. Bruce E. Williams, Director Signal Design, 1416 Dodge Street, Room 1000, Omaha, Nebraska 68179-1000.

The Houston Belt and Terminal Railway Company, Burlington Northern and Santa Fe Railway Company, and Union Pacific Railroad Company, jointly seek approval of the proposed discontinuance and removal of the traffic control system, on the East Main Track, between Control Point 169, milepost 9.6 and Control Point 183, milepost 10.9, on the West Belt Subdivision, in Houston, Texas, including removal of Control Points 175 and 178, and associated signals, power-operated switch machines, and track circuits.

The reasons given for the proposed changes are that the track serves yards and the signal system is no longer required.

BS-AP-No. 3464

Applicants: Southern California Regional Rail Authority, Mr. David Solow, Deputy Executive Director, 700 South Flower Street, Suite 2600, Los Angeles, California 90017-4101.

Santa Clarita Railroad, Mr. James Clark, Manager of Operations, 25135 Anza, Santa Clarita, California 91355.

Union Pacific Railroad Company, Mr. Bruce E. Williams, Director Signal Design, 1416 Dodge Street, Room 1000, Omaha, Nebraska 68179-1000.

The Southern California Regional Rail Authority, Santa Clarita Railroad, and Union Pacific Railroad Company jointly seek approval of the proposed reduction to the interlocking limits of CP Saugus, milepost 32.4, Saugus, California, Valley Subdivision, consisting of the conversion of the No. 3 power-operated switch to hand operation, conversion of interlocked signal "2WC" to absolute signal "3240," in lieu of an electric lock, removal of signal "2WA," and installation of a new interlocked signal "W," 642 feet west of the 2WA location.

The reason given for the proposed changes is to modify the interlocking to reflect change in operating practices.

BS-AP-No. 3465

Applicant: Long Island Rail Road, Mr. Frederick E. Smith, P.E., Chief Engineer, Hillside Maintenance Complex, 93-59 183 Street, Hollis, New York 11423.

The Long Island Rail Road seeks approval of the proposed temporary discontinuance of Cabin "M" Interlocking, on the Montauk Branch, in Queens County, New York, until June 1999, and govern train movements through the interlocking by issuance of a Clearance Card Form C, Rule 331 of

Long Island Rail Road's "Rules of The Operating Department."

The reason given for the proposed changes is that the location was destroyed by fire and is currently being redesigned. Upon completion of the design work, the signal enclosure will be wired by a third party vendor, with installation, testing, and completion expected during the first half of 1999.

BS-AP-No. 3466

Applicant: Central Michigan Railway Company, Mr. James P. Pitz, Chief Operating Officer, 1410 S. Valley Center Drive, Bay City, Michigan 48706-9998.

The Central Michigan Railway Company seeks approval of the proposed modification of the signal system, on the single main track, near Carrollton, Michigan, on the Saginaw Subdivision, consisting of the relocation of the southbound approach signal from milepost 41.9 to milepost 41.3. The proposed changes are associated with the replacement of the existing pole line with polarized track circuits, and installation of a new signal to govern movements from the Old GT Spur Track to the Saginaw Subdivision Main Track.

The reason given for the proposed changes is the elimination of a pole line for signal control circuits and relocation of the approach signal for improved visibility.

BS-AP-No. 3467

Applicant: CSX Transportation, Incorporated, Mr. R. M. Kadlick, Chief Engineer Train Control, 500 Water Street (S/C J-350), Jacksonville, Florida 32202.

CSX Transportation, Incorporated seeks approval of the proposed modification of the signal system, on all tracks, between milepost CA-520.7 and milepost CA-527.7, near Russell, Kentucky, on the Kanawha and Russell Subdivisions, Huntington Division, consisting of the following:

1. Discontinuance and removal of absolute controlled signals 2L and 2R at West End "RU," milepost CA-524.3;
2. Discontinuance and removal of absolute controlled signals 14RA, 14RB, 16R, 16L, 18L, 20RA, 20RB, 20RC, 20RD, 20L, 22L, 24RA, 24RB, 24RC, and 24L at "RU" Tower, milepost CA-524.3 to CA-524.0; and
3. Discontinuance and removal of absolute controlled signals 50R, 50L, 52R, 52L, and power crossover 51 at East End "RU," milepost CA-523.2.

The reason given for the proposed changes is to eliminate facilities no longer needed in present day operation and increase operating efficiency.

BS-AP-No. 3468

Applicant: CSX Transportation, Incorporated, Mr. R. M. Kadlick, Chief Engineer Train Control, 500 Water Street (S/C J-350), Jacksonville, Florida 32202.

CSX Transportation, Incorporated seeks approval of the proposed modification of the traffic control system, on the single main track, milepost BA-81.44, near Harpers Ferry Interlocking, West Virginia, Cumberland Subdivision, Baltimore Service Lane, consisting of the discontinuance and removal of the interconnected, single wire loop, bridge fire detection system.

The reason given for the proposed changes is the poor reliability of this type of system, along with the advances in communication systems in today's environment, renders this type of system obsolete.

BS-AP-No. 3469

Applicants: CSX Transportation, Incorporated, Mr. R. M. Kadlick, Chief Engineer Train Control, 500 Water Street (S/C J-350), Jacksonville, Florida 32202.

Norfolk Southern Corporation, Mr. W. C. Johnson, Chief Engineer S&E Engineering, 99 Spring Street, S.W., Atlanta, Georgia 30303.

CSX Transportation, Incorporated (CSXT) and Norfolk Southern Corporation (NS) jointly seek approval of the proposed discontinuance and removal of the power-operated derails, on the NS single main track, at Wilson North Carolina, where two main tracks of CSXT cross at grade the NS single main track, on the CSXT Florence Service Lane, South End Subdivision, milepost A-136.5, and on the NS Piedmont Division, NS District, milepost NS-182.3.

The reason given for the proposed changes is to improve operations and increase efficiency.

BS-AP-No. 3470

Applicant: Burlington Northern and Santa Fe Railway, Mr. William G. Peterson, Director Signal Engineering, 4515 Kansas Avenue, Kansas City, Kansas 66106.

The Burlington Northern and Santa Fe Railway seeks approval of the proposed modification of the signal system, on Main Track No. 1, at Stockton, California, milepost 1121.8, Northern California Division, consisting of the conversion of power-operated switch No. 73 to hand operation, equipped with an electric lock, and removal of associated signals No.'s 73, 76A, and 76B.

The reason given for the proposed changes is that the power-operated

switch is no longer needed for operations and removal would accommodate and simplify the replacement of Stockton Tower.

BS-AP-No. 3471

Applicant: Union Pacific Railroad Company, Mr. P. M. Abaray, Chief Engineer-Signals, 1416 Dodge Street, Room 1000, Omaha, Nebraska 68179-1000.

The Union Pacific Railroad Company (UP) seeks approval of the proposed temporary discontinuance of signal system, on the main track between Littleton, milepost 727.1 and South Denver, milepost 733.4, at Denver, Colorado, on the Colorado Springs Subdivision, for the duration of the track and signal construction project, and operate trains by track warrant control. The proposal involves the removal of all signals and remote controlled switches on the UP trackage between Signal 1E at Littleton and Signal 9 at South Denver, execution of the major track construction, installation of two new control points, and restoration of the signal system to service.

The reason given for the proposed changes is to perform major track construction.

Rules, Standards, and Instructions Application (RS&I-AP)-No. 1103

Applicants: Consolidated Rail Corporation, Mr. J. F. Noffsinger, Chief Engineer—C&S Assets, 2001 Market Street, P.O. Box 41410, Philadelphia, Pennsylvania 19101-1410.

Connecticut Southern Railroad, Mr. Louis J. Szabo, Assistant General Manager, 191 Park Avenue, East Hartford, Connecticut 06108.

Consolidated Rail Corporation (Conrail) and the Connecticut Southern Railroad jointly seek relief from section 236.566 of the Rules, Standards, and Instructions (49 CFR, Part 236) to the extent that the Connecticut Southern Railroad be permitted to operate non-equipped locomotives, in automatic cab signal territory, between "CP 96", milepost 96.1 and "CP 100.0", milepost 100.0, on the Boston Line, Albany Division of Conrail, near Springfield, Massachusetts, for the following operations:

1. Work trains, wreck trains, and ballast cleaners;
2. Engines moving to and from shops; and
3. Engines used in switching and transfer service, with or without cars, not exceeding 20 mph.

The justification for relief is the acquisition of track by the Connecticut Southern Railroad, and an exemption is

already authorized for the operation of Guilford Transportation Industries non-equipped locomotives over the exact same trackage.

Any interested party desiring to protest the granting of an application shall set forth specifically the grounds upon which the protest is made, and contain a concise statement of the interest of the Protestant in the proceeding. The original and two copies of the protest shall be filed with the Associate Administrator for Safety, FRA, 400 Seventh Street, S.W., Mail Stop 25, Washington, D.C. 20590 within 45 calendar days of the date of publication of this notice. Additionally, one copy of the protest shall be furnished to the applicant at the address listed above.

FRA expects to be able to determine these matters without an oral hearing. However, if a specific request for an oral hearing is accompanied by a showing that the party is unable to adequately present his or her position by written statements, an application may be set for public hearing.

Issued in Washington, D.C. on May 19, 1998.

Grady C. Cothen, Jr.,

Deputy Associate Administrator for Safety Standards and Program Development.

[FR Doc. 98-13890 Filed 5-22-98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

May 13, 1998.

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, 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, NW., Washington, DC 20220. **DATES:** Written comments should be received on or before June 25, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1586.

Revenue Procedure Number: Revenue Procedure 98-17.

Type of Review: Extension.

Title: Contributions to Foreign Partnerships Under Section 6038B.

Description: This notice provides simplified reporting for transfers by U.S. persons to foreign partnerships under section 6038B, as amended by the Taxpayer Relief Act of 1997. These reporting requirements can be relied on by transferors not subject to section 6038B to avoid a penalty under section 1494(c).

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

Estimated Number of Respondents: 500.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 250 hours.

OMB Number: 1545-1591.

Revenue Procedure Number: Revenue Procedure 98-23.

Type of Review: Extension.

Title: Qualified Subchapter S Trust Conversions to Electing Small Business Trusts.

Description: This revenue procedure provides a method for taxpayers to obtain the Secretary's consent to convert a Qualified Subchapter S Trust (QSST) to an Electing Small Business Trust (ESBT) as well as to convert an ESBT to a QSST.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Other (once).

Estimated Total Reporting Burden: 2,500 hours.

OMB Number: 1545-1595.

Revenue Procedure Number: Revenue Procedure 98-25.

Type of Review: Extension.

Title: Automatic Data Processing.

Description: Revenue Procedure 98-25 specifies the basic requirements that the IRS considers to be essential in cases where a taxpayer's records are maintained within an Automatic Data Processing System (ADP).

If machine-sensible records are lost, stolen, destroyed, or materially inaccurate, the Revenue Procedure requires that a taxpayer promptly notify its District Director and submit a plan to replace the affected records. The District Director will notify the taxpayer of any objection(s) to the taxpayer's plan. Also, the Revenue Procedure provides that a taxpayer who maintains machine-sensible records may request to enter into a Record Retention Limitation Agreement (RRLA) with its District Director. The taxpayer's request must identify and describe those records the

taxpayer proposes not to retain and explain why those records will not become material to the administration of any internal revenue law. The District Director will notify the taxpayer whether or not the District Director will enter into an RRLA.

Finally, Revenue Procedure 98-25 provides that the District Director may conduct an evaluation of a taxpayer's machine-sensible records and may initiate testing to establish the authenticity, readability, completeness, and integrity of such records.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 3,000.

Estimated Burden Hours Per Respondent: 40 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 120,000 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, 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.

Dale A. Morgan,

Departmental Reports Management Officer.

[FR Doc. 98-13824 Filed 5-22-98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 14, 1998.

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, 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, NW., Washington, DC 20220. **DATES:** Written comments should be received on or before June 25, 1998 to be assured of consideration.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512-0007.