

attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written comments by September 29, 1999 and submit an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by October 19, 1999. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Timothy L. Jones, Office of Assistant Chief Counsel (Financial Institutions & Products). However, other personnel from IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.1397E-1 as proposed to be added at 63 FR 708 is amended by:

1. Revising paragraphs (b) and (j);
2. Redesignating paragraph (h) as paragraph (i);
3. Adding new paragraph (h).

The revisions and addition read as follows:

§ 1.1397E-1 Qualified zone academy bonds.

[The text of proposed paragraphs (b), (h) and (j) is the same as the text of

§ 1.1397E-1T(b), (h), and (j) published elsewhere in this issue of the **Federal Register**.]

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 99-16622 Filed 6-30-99; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

49 CFR Part 192

[Docket No. RSPA-98-4868, Notice 3]

RIN 2137-AB15

Gas Gathering Line Definition

AGENCY: Research and Special Programs Administration (RSPA), DOT.

ACTION: Notice of extension of public comment period.

SUMMARY: This notice announces an extension to October 8, 1999 for RSPA's public comment period for identifying issues related to gas gathering lines.

DATES: Submit comments to the docket on or before October 8, 1999.

ADDRESSES: Address written comments to the Dockets Management System, U.S. Department of Transportation, Room PL-401, 400 Seventh Street, SW, Washington, DC 20590-0001. Comments should identify the Docket No. RSPA-98-4868. Persons wishing to receive confirmation of receipt of their comments should include a self-addressed, stamped postcard.

The Dockets Management System is located on the Plaza Level of the Department of Transportation's Nassif Building at 400 Seventh Street, SW, Washington, DC. Public dockets may be reviewed in person between the hours of 10:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. In addition, the public may also review comments by accessing the Docket Management System's home page at <http://dms.dot.gov>. An electronic copy of any document may be downloaded

from the Government Printing Office Electronic Bulletin Board Service at (202) 512-1661.

FOR FURTHER INFORMATION CONTACT: L.E. Herrick, (202) 366-5523, Research and Special Programs Administration, U.S. Department of Transportation, 400 Seventh Street, SW, Washington, DC 20590-0001.

SUPPLEMENTARY INFORMATION: On 11 March, 1999, we published a notice in the **Federal Register** announcing an Internet public discussion forum on gas gathering for the purposes of pipeline safety regulation (64 FR, 12147-12148, March 11, 1999). This Internet discussion forum was scheduled from April 13, 1999 through May 3, 1999. In addition to the Internet discussion forum, we provided the opportunity for interested persons to submit comment to a rulemaking docket. This rulemaking docket comment period was scheduled to close on April 28, 1999. At the request of several participants in the Internet discussion forum, we extended the forum for an additional three weeks until May 17, 1999. In order to provide sufficient opportunity for review of the discussion forum we extended the rulemaking docket comment period to July 7, 1999 (64 FR 23256, April 30, 1999).

On June 22, 1999, we received a request from the American Petroleum Institute (API) to further extend the comment period an additional 90 days. API stated that an industry coalition had been formed to address our request for comments. The coalition includes representation from the American Petroleum Institute, the Gas Processors Association, the Appalachia Producers Association, the Independent Petroleum Association of America, oil and gas associations from Ohio, Texas, Oklahoma, Kansas, Alaska, Colorado, and others. According to API, the coalition members plan to file written comments after reaching a consensus that addresses industry concerns. However, due to the complexity of the issue, the summer schedule, and to ensure that the comments reflect a broad consensus within the petroleum industry and with state and local interests, a 90-day extension to the comment period was needed.

We commend the API for taking steps to insure that this issue is addressed thoroughly. Therefore we are granting a 90-day extension.

Issued in Washington, DC on June 25, 1999.

Richard B. Felder,

Associate Administrator for Pipeline Safety.

[FR Doc. 99-16806 Filed 6-30-99; 8:45 am]

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