

¹⁵ To modify the exemption to allow for the manufacture, marking and sale of various size non-DOT specification cargo tanks from 600 gallon to 6,150 gallon vessels manufactured from glass fiber reinforced plastics for use in transporting various Division 6.1, Class 3, 8 or 9 hazardous materials.

¹⁶ To modify the exemption to allow for ventilation of cargo holds during maintenance operations.

¹⁷ To modify the exemption to provide for additional Class 8 hazardous materials in IM 101 tanks equipped with an external bottom discharge valve.

¹⁸ To modify the exemption to allow for minor editorial drawing changes/addition of Code Cases 2261 and 2265 for the manufacture, mark and sale of DOT Specification steel portable tanks designed, constructed and stamped in accordance with Division 2 of Section VIII of the ASME BPV Code for the transport of Division 2.1 and 2.2 materials.

¹⁹ To modify the exemption to add/update drawings to match manufacturing fabrication, assembly sequences and procedures for the manufacture, marking, sale and use of DOT Specification 4L welded insulated cylinders and assemblies mounted to a handling skid for transporting Division 2.2 material; approval to utilize an additional steel handling skid.

²⁰ To reissue the exemption originally issued on an emergency basis authorizing the transportation of propane that exceeds the quantity limitations per package, when offered for transportation by air.

²¹ To reissue the exemption originally issued on an emergency basis for the transportation in commerce of a Division 1.3 explosive device installed in an aircraft/helicopter wing with relief from marking, labeling and packaging requirements.

²² To reissue the exemption originally issued on an emergency basis for transportation in a non-DOT specification cylinder of a limited quantity compressed gas without shipping papers, marking, and labeling.

This notice of receipt of applications for modification of exemptions is published in accordance with Part 107 of the Federal hazardous materials transportation law (49 U.S.C. 5117(b); 49 CFR 1.53(b)).

Issued in Washington, DC, on May 20, 1999.

J. Suzanne Hedgepeth,

Director, Office of Hazardous Materials Exemptions and Approvals.

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BILLING CODE 4910-60-M

Donnelly & Bayh, LLP, 1350 Eye Street, N.W., Suite 200, Washington, DC 20005-3324.

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Decided: May 19, 1999.

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

Vernon A. Williams,
Secretary.

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(newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on June 25, 1999, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,¹ formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),² and trail use/rail banking requests under 49 CFR 1152.29 must be filed by June 7, 1999. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by June 15, 1999, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423. A copy of any petition filed with the Board should be sent to applicant's representative: Karl Morel, Ball Janik LLP, 1455 F St., N.W., Suite 225, Washington, DC 20005.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

MMRR has filed an environmental report which addresses the effects, if any, of the abandonment on the

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33742]

Dakota, Missouri Valley & Western Railroad, Inc.—Lease and Operation Exemption—Canadian Pacific Railway

Dakota, Missouri Valley & Western Railroad, Inc., a Class III rail carrier, has filed a notice of exemption under 49 CFR 1150.41 to lease and operate approximately 58.41 miles of rail line from Canadian Pacific Railway between milepost 264.37, at Oakes, and milepost 205.96, at Hankinson, in Dickey, Sargent and Richland Counties, ND.

The transaction is scheduled to be consummated on or after the May 19, 1999 effective date of the exemption.

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 does not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33742, 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 Kevin M. Sheys, Esq., Oppenheimer Wolff

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-364 (Sub-No. 4X)]

Mid-Michigan Railroad, Inc.—Abandonment Exemption—in Kent and Ionia Counties, MI

Mid-Michigan Railroad, Inc. (MMRR) has filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments* to abandon a 5-mile line of its railroad between milepost 105.5, near Lowell, and milepost 110.5, at Elmdale, in Kent and Ionia Counties, MI. The line traverses United States Postal Service Zip Codes 49331 and 49302.

MMRR has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there has been no local or overhead traffic on the line during the past 2 years; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12

¹ The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

² Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by May 28, 1999. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1545. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), MMRR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned its line. If consummation has not been effected by MMRR's filing of a notice of consummation by May 26, 2000, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: May 19, 1999.

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

Vernon A. Williams,

Secretary.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 99-27

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 99-27, Uniform Closing Agreement—Modified Endowment Contracts.

DATES: Written comments should be received on or before July 26, 1999 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 revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Uniform Closing Agreement—Modified Endowment Contracts.

OMB Number: 1545-1652.

Revenue Procedure Number: Revenue Procedure 99-27.

Abstract: This revenue procedure provides the procedures under which insurance companies may cure inadvertent nonnegotiable overfunding errors that cause life insurance contracts to become modified endowment contracts under Internal Revenue Code section 7702A. To obtain relief, a life insurance company must file a ruling request, together with an executed closing agreement that is substantially the same as the model agreement provided in the revenue procedure. The revenue procedure is effective as of May 18, 1999, but is limited to relief requests received on or before May 31, 2001.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 200.

Estimated Time per Respondent: 100 hours.

Estimated Total Annual Burden Hours: 20,000 hours.

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 19, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 2678

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 2678, Employer Appointment of Agent.

DATES: Written comments should be received on or before July 26, 1999 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 Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW, Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Employer Appointment of Agent.