

agencies with an opportunity to comment on proposed and continuing information collection requirements in accordance with the Paperwork Reduction Act of 1995 (PRA-95) (44 U.S.C. 3506(c)(2)(A)). This program ensures that information is in the desired format, reporting burden (time and costs) is minimal, collection instruments are clearly understood, and OSHA's estimate of the information collection burden is correct.

The Occupational Safety and Health Act of 1970 (the Act) authorizes information collection by employers as necessary or appropriate for enforcement of the Act or for developing information regarding the causes and prevention of occupational injuries, illnesses, and accidents. (29 U.S.C. 657.) The information collection requirements (the inspection and certification records) in the standard on Slings (29 CFR 1910.184) require employers to: Generate and maintain records regarding the inspection of alloy steel chain slings, obtain and retain certificates showing that the equipment manufacturer (or equivalent entity) proof tested new, repaired, or reconditioned alloy steel chain slings, wire rope slings that have welded end attachments, and repaired synthetic web slings. These requirements also specify that employers affix a durable marking to metal mesh slings stating the rated capacity for the vertical basket hitch and choker hitch loadings, repaired metal mesh slings must indicate the date and type of repair, as well as the person or organization performing the repair, using permanent marking or tagging, or by maintaining a written record.

II. Proposed Actions

OSHA proposes to increase its earlier estimate of 1,071 burden hours to 21,435 burden hours for the provisions requiring inspection and certification records in the standard on Slings (29 CFR 1910.184).

OSHA will summarize the comments submitted in response to this notice, and will include this summary in the request to OMB to extend the approval of the information collection requirements contained in the above standard.

Type of Review: Extension of currently approved information collection requirement.

Agency: Occupational Safety and Health Administration.

Title: Inspection and Certification Records for Slings (29 CFR 1910.184).

OMB Number: 1218-0223.

Affected Public: Business or other for-profit; not-for-profit institutions; Federal

government; state, local or tribal government.

Number of Respondents: 155,675.

Frequency: Annually.

Average Time per Response: Varies from three minutes (0.05 hour) to 15 minutes (0.25 hour).

Estimated Total Burden Hours: 21,435.

III. Authority and Signature

Charles N. Jeffress, Assistant Secretary of Labor for Occupational Safety and Health, directed the preparation of this notice. The authority for this notice is the Paperwork Reduction Act of 1995 (44 U.S.C. 3506), Secretary of Labor's Order No. 6-96 (62 FR 111).

Signed at Washington, DC, this 13th day of September 1999.

Charles N. Jeffress,

Assistant Secretary of Labor.

[FR Doc. 99-24266 Filed 9-16-99; 8:45 am]

BILLING CODE 4510-26-M

OFFICE OF MANAGEMENT AND BUDGET

Accounting for Internal Use Software

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of the tenth Statement of Federal Financial Accounting Standards (SFFAS), "Accounting for Internal Use Software." The statement was recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB).

ADDRESSES: Copies of SFFAS No. 10, "Accounting for Internal Use Software," may be obtained for \$4.00 each from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800), Stock No. 041-001-00524-2.

FOR FURTHER INFORMATION CONTACT: Kim Geier (telephone: 202-395-6905), Office of Federal Financial Management, Office of Management and Budget, 725 17th Street, NW, Room 6025, Washington, DC 20503.

SUPPLEMENTARY INFORMATION: This Notice indicates the availability of the tenth Statement of Federal Financial Accounting Standards (SFFAS), "Accounting for Internal Use Software." The standard was recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its

entirety by the Office of Management and Budget (OMB) on October 9, 1998.

Under a Memorandum of Understanding among the General Accounting Office, the Department of the Treasury, and OMB on Federal Government Accounting Standards, the Comptroller General, the Secretary of the Treasury, and the Director of OMB decide upon principles and standards after considering the recommendations of FASAB. After agreement to specific principles and standards, they are published in the **Federal Register** and distributed throughout the Federal Government.

This Notice is available on the OMB home page on the Internet which is currently located at <http://www.whitehouse.gov/OMB/>, under the caption "**Federal Register.**"

Sheila Conley,

Acting Controller.

[FR Doc. 99-24217 Filed 9-16-99; 8:45 am]

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OFFICE OF MANAGEMENT AND BUDGET

Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS No. 5, Accounting for Liabilities of the Federal Government

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of the twelfth Statement of Federal Financial Accounting Standards (SFFAS), "Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS No. 5, Accounting for Liabilities of the Federal Government." The statement was recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB).

ADDRESSES: Copies of SFFAS No. 12, "Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS No. 5, Accounting for Liabilities of the Federal Government," may be obtained for \$2.50 each from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800), Stock No. 041-001-00527-7.

FOR FURTHER INFORMATION CONTACT: Kim Geier (telephone: 202-395-6905), Office of Federal Financial Management, Office of Management and Budget, 725

17th Street, NW, Room 6025,
Washington, DC 20503.

SUPPLEMENTARY INFORMATION: This Notice indicates the availability of the twelfth Statement of Federal Financial Accounting Standards (SFFAS), "Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS No. 5, Accounting for Liabilities of the Federal Government." The standard was recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB) on February 1, 1999.

Under a Memorandum of Understanding among the General Accounting Office, the Department of the Treasury, and OMB on Federal Government Accounting Standards, the Comptroller General, the Secretary of the Treasury, and the Director of OMB decide upon accounting principles and standards after considering the recommendations of FASAB. After agreement to specific principles and standards, a notice of document availability is published in the **Federal Register** and distributed throughout the Federal Government.

This Notice is available on the OMB home page on the Internet which is currently located at <http://www.whitehouse.gov/OMB/>, under the caption "**Federal Register**."

Sheila Conley,

Acting Controller.

[FR Doc. 99-24218 Filed 9-16-99; 8:45 am]

BILLING CODE 3110-01-P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 35-27073]

Filings Under the Public Holding Company Act of 1935, as Amended ("Act")

September 10, 1999.

Notice is hereby given that the following filing(s) has/have been made with the Commission pursuant to provisions of the Act and rules promulgated under the Act. All interested persons are referred to the application(s) and/or declaration(s) for complete statements of the proposed transaction(s) summarized below. The application(s) and/or declaration(s) and any amendments is/are available for public inspection through the Commission's Branch of Public Reference.

Interested persons wishing to comment or request a hearing on the application(s) and/or declaration(s)

should submit their views in writing by October 5, 1999, to the Secretary, Securities and Exchange Commission, Washington, DC 20549-0609, and serve a copy on the relevant applicant(s) and/or declarant(s) at the address(es) specified below. Proof of service (by affidavit or, in case of an attorney at law, by certificate) should be filed with the request. Any request for hearing should identify specifically the issues of facts or law that are disputed. A person who so requests will be notified of any hearing, if ordered, and will receive a copy of any notice or order issued in the matter. After October 5, 1999, the application(s) and/or declaration(s), as filed or as amended, may be granted and/or permitted to become effective.

Indiana Michigan Power Company (70-6458)

Indiana Michigan Power Company ("I&M"), One Summit Square, P.O. Box 60, Fort Wayne, Indiana 46801, an electric utility subsidiary of American Electric Power Company, Inc., a registered holding company, has filed a post-effective amendment under sections 9(a), 10 and 12(d) of the Act and rule 54 under the Act to an application-declaration previously filed under the Act.

By orders dated June 11, 1980, June 25, 1980, December 4, 1984, December 12, 1984, August 2, 1985, October 5, 1994 and June 26, 1995 (HCAR Nos. 21618, 21642, 23514, 23528, 23781, 26136 and 26319) ("Orders"), I&M was authorized to enter into and amend agreements (collective, "Agreements") with the City of Rockport, Indiana ("City") in connection with the construction and installation of pollution control facilities at I&M's Rockport Generating Station ("Facilities"). Under the Agreements, the City may issue and sell, in several series, its pollution control revenue bonds and pollution control refunding bond ("Refunding Bonds") (together, "Bonds").

The Orders also authorized I&M to convey the Facilities to the City and to reacquire them at a purchase price, payable on an installment basis semi-annually, in amounts that enable the City to pay, when due, the interest and principal on the Bonds and certain other fees and expenses. Currently, the City has issued three series of Bonds in an outstanding aggregate principal amount of \$150 million.

It is now proposed that, under the terms of the Agreements, I&M will cause the City to issue and sell, prior to June 30, 1999, one or more additional series of Refunding Bonds ("1999 Bonds") in the aggregate principal amount of up to

\$50 million. The 1999 Bonds will mature on a date not more than thirty years from the date of issuance. The proceeds will be used to provide for the early redemption of the entire outstanding principal amount of \$50 million of the City's Series 1985 A Floating Rate Weekly Demand Bonds, due August 1, 2014.

National Fuel Gas Company, et al. (70-9525)

National Fuel Gas Company ("NFG"), 10 Lafayette Square, Buffalo, New York 14203, a public utility holding company registered under the Act, and its nonutility subsidiaries National Fuel Gas Supply Corporation ("Supply"), 10 Lafayette Square, Buffalo, New York 14203; National Fuel Resources, Inc. ("Resources"), 165 Lawrence Bell Drive, Suite 120, Williamsville, New York 14221; Seneca Resources Corporation ("Seneca"); and Upstate Energy, Inc. ("Upstate Energy," and together with Supply, Resources and Seneca, the "Nonutility Subsidiaries"), both located at 1201 Louisiana Street, Suite 400, Houston, Texas 77002, have filed an application under sections 9(a) and 10 of the Act, sections 2(a) and 2(b) of the Gas Related Activities Act of 1990, and rule 54 under the Act.

Supply, an interstate pipeline company, transports and stores natural gas for NFG's only public utility subsidiary, National Fuel Gas Distribution Corporation ("Distribution") and for other utilities, pipelines, marketers, and large industrial customers in the northeastern United States. Seneca is engaged in the business of exploration and development of natural gas and oil producing reserves, chiefly in the on-shore and off-shore Gulf Coast region of Texas, Louisiana and Alabama, the Appalachian region, the Rocky Mountain region, and California. Resources markets natural gas, electricity, and other forms of energy to approximately 5,400 industrial commercial, and residential customers under long-term agreements, and provides other related energy services to these end-use customers. Upstate Energy engages in wholesale natural gas marketing and related activities.

As more particularly discussed below, NFG requests authority through December 31, 2003 to acquire, through the Nonutility Subsidiaries, the equity and debt securities of one or more companies that are engaged in, or that are formed to engage in, certain categories of nonutility gas-related operations outside the United States ("Foreign Energy Affiliates"). NFG and the Nonutility Subsidiaries propose to