

using "Incorrect Operation" as the apparent cause. It is PHMSA's intent to capture failure data under the "Material or Welds/Fusions" leak cause category that is specific to manufacture, fabrication, material, and design defects.

In addition, operators have contacted PHMSA with a suggestion to expedite the finalization and electronic submission of reports. Many operators have developed unique identifiers for their mechanical fitting failures. These operators have suggested that the form be revised to allow the addition of this unique identifier to each report. This will allow for ease of identification and prevention of duplicate filing. PHMSA has revised the form to collect this information.

Over eight thousand Mechanical Fitting Failure Reports were received during calendar year 2011. Several operators have requested the ability to submit multiple reports simultaneously. PHMSA has begun work on a function within the online system to allow the simultaneous submission of multiple reports.

II. Advisory Bulletin (ADB-2012-07)

To: All Gas Distribution Operators.
Subject: Completion of Mechanical Fitting Failure Report Form, Leak Causes.

Advisory: As specified in § 192.1009, operators of all gas distribution pipeline facilities are required to report the failure of any mechanical fitting that results in a hazardous leak on a Mechanical Fitting Failure Report Form (PHMSA F 7100.1-2). The report is required for all failures regardless of the material composition, type, manufacturer, or size of the fitting. Operators are to report all mechanical fitting failures regardless of the cause. Reporting requirements also apply to failures resulting from the use of a fitting and may include failures in the body of mechanical fitting, failures in the joints between the fitting and the pipe, indications of leakage from the seals associated with the fitting, and partial or complete separation of the pipe away from the fitting. However, PHMSA does not seek information related to failures of cast iron bell and spigot joints unless the leak resulted from a failure of a mechanical fitting used to repair or reinforce a joint.

The apparent cause options under Part C, Question 15 (Apparent Cause of Leak) on PHMSA F 7100.1-2 contain two potential options for a failure that apparently results from incorrect installation of the mechanical fitting. One option is "Material or Welds/Fusions" with a subcategory of "Construction/Installation Defect." The

other option is "Incorrect Operation." PHMSA prefers that failures resulting from an installation defect be reported using "Incorrect Operation" as the apparent cause. It is PHMSA's intent to capture failure data under the "Material or Welds/Fusions" leak cause category that is specific to manufacture, fabrication, material, and design defects.

When creating a report in PHMSA's online system, operators may now include a unique identifier for each report to help operators distinguish reports.

Several operators have requested the ability to submit multiple reports simultaneously. PHMSA has begun work on a function within the online system to allow the simultaneous submission of multiple reports.

Issued in Washington, DC on June 4, 2012.

Jeffrey D. Wiese,

Associate Administrator for Pipeline Safety.

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DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA-2012-0112]

Pipeline Safety: Requests for Special Permit

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA); DOT.

ACTION: Notice.

SUMMARY: Pursuant to the Federal pipeline safety laws, PHMSA is publishing this notice of special permit requests we have received from Norgasco, Inc., and BreitBurn Energy Company LP, two natural gas pipeline operators, seeking relief from compliance with certain requirements in the Federal pipeline safety regulations. This notice seeks public comments on the requests, including comments on any safety or environmental impacts. At the conclusion of the 30-day comment period, PHMSA will evaluate the requests and determine whether to grant or deny a special permit.

DATES: Submit any comments regarding these special permit requests by July 11, 2012.

ADDRESSES: Comments should reference the docket numbers for the specific special permit request and may be submitted in the following ways:

- *E-Gov Web Site:* <http://www.Regulations.gov>. This site allows the public to enter comments on any

Federal Register notice issued by any agency.

- *Fax:* 1-202-493-2251.

- *Mail:* Docket Management System: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590.

- *Hand Delivery:* DOT Docket Management System: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays.

Instructions: You should identify the docket number for the special permit request you are commenting on at the beginning of your comments. If you submit your comments by mail, please submit two copies. To receive confirmation that PHMSA has received your comments, please include a self-addressed stamped postcard. Internet users may submit comments at <http://www.Regulations.gov>.

Note: Comments are posted without changes or edits to <http://www.Regulations.gov>, including any personal information provided. There is a privacy statement published on <http://www.Regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

General: Kay McIver by telephone at (202) 366-0113; or, email at kay.mciver@dot.gov.

Technical: Jeffery Gilliam by telephone at (202) 366-0568; or, email at Jeffery.Gilliam@dot.gov.

SUPPLEMENTARY INFORMATION: PHMSA has received requests for special permits from two natural gas pipeline operators, Norgasco, Inc., ("NI"), and BreitBurn Energy Company LP ("BreitBurn") seeking relief from compliance with certain pipeline safety regulations.¹ The requests include a technical analysis provided by the operators. The requests are filed in the Federal Docket Management System (FDMS) and have been assigned docket numbers, (Norgasco—PHMSA-2011-0344 and BreitBurn—PHMSA-2011-0343) in the FDMS. We invite interested persons to participate by reviewing these special permit requests at <http://www.Regulations.gov>, and by submitting written comments, data or other views. Please include any comments on potential environmental

¹ Effective December 31, 2011, BreitBurn Energy Company LP, changed its name to Pacific Coast Energy Company, LP.

impacts that may result if these special permits are granted.

Before acting on these special permit requests, PHMSA will evaluate all comments received on or before the

closing date. Comments will be evaluated after this date if it is possible to do so without incurring additional expense or delay. PHMSA will consider each relevant comment we receive in

making our decision to grant or deny the requests.

PHMSA has received the following special permit requests:

Docket No.	Requester	Regulation(s) affected	Nature of special permit
PHMSA-2011-0344	Norgasco, Inc	49 CFR 192.121	The special permit request from Norgasco, Inc. ("NI") seeks permission to use Fiberspar pipe up to the hydrostatic design basis as listed by ASTM D 2517, to construct and operate a three mile long natural gas pipeline located in the Deadhorse area of Prudhoe Bay, Alaska. The pipeline is intended to transport natural gas from the oil and gas producers on the Alaskan North Slope to the existing Deadhorse natural gas distribution utility, Norgasco, Inc. The main portion is 2.76 miles long. All portions of the pipeline are located within the Alaskan North Slope Prudhoe Bay area. The entire pipeline is in a largely unpopulated area (Class 1) area. The pipeline will be constructed of a thermoset composite pipe that is manufactured by Fiberspar LinePipe, LLC. The pipeline is expected to be constructed during the 2012/2013 Winter construction season.
PHMSA-2011-0343	BreitBurn Energy Company LP.	49 CFR 192.53(c), 192.121, 192.123, 192.619(a).	The special permit request from BreitBurn Energy Company LP ("BreitBurn"), seeks permission to use composite, reinforced thermoplastic ("RTP") for the replacement of a segment of steel pipeline located in the city of Los Angeles, California. BreitBurn plans to insert a 6-inch OD Smart Pipe system into the current 12-inch OD segment of the existing steel gas gathering line. The line is in need of replacement due to the age of the pipeline and the recently discovered presence of internal corrosion. In August 2011, a leak developed from a threaded connection of pipe. On further examination of a cut out section, internal corrosion was found. The normal operating pressure for this line is 220 psig and the MAOP is 245 psig. This line is a Type B line as specified in 49 CFR § 192.8. The entire area through which this pipeline travels, and indeed the general area of the City of Los Angeles, is a densely populated and utilized, Class 4 location as defined in 49 CFR § 192.5.

Authority: 49 U.S.C. 60118 (c)(1) and 49 CFR 1.53.

Issued in Washington, DC on June 7, 2012.

Jeffrey D. Wiese,

Associate Administrator for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[RP 2012-1]

Proposed Collection; Comment Request for Regulation Project

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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing Revenue Procedure, RP 2012-1, Rulings and Determination Letters—(Amplifies RP2003-1 & 2003-3) 26 CFR 601-201.

DATES: Written comments should be received on or before August 10, 2012 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Rulings and Determination Letters.

OMB Number: 1545-1522.

Revenue Procedure: RP 2012-1.

Abstract: This revenue procedure explains how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs and Special Industries), the Associate Chief Counsel (Procedure and Administration), and the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). It explains the forms of advice and the manner in which advice is requested by taxpayers and provided by the Service. The agency needs this information in order to use resources more efficiently and to provide more guidance to individual corporate taxpayers and their shareholders.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.