

- The use of a weld joint efficiency factor of 85 percent and spot radiographic testing result in an inner vessel of thicker material than one built with a weld joint efficiency factor of 100 percent and 100 percent radiograph testing, substantially reducing the stress in the welds.

- The tank meets NAPA 59A requirements under Section 4-2, Metal Containers, paragraph 4-2.2.2., which states that the inner tank must be welded construction in accordance with the ASME Code, Section VIII, and must be ASME-stamped and registered with the National Board of Boiler and Pressure Vessels Inspectors (NBBI) or other agency that registers pressure vessels.

RSPA agrees that safety will not be compromised by waiving the requirements of § 193.2321(e) for smaller pressure vessels (less than 70,000 gallons) that are designed and built to the ASME Code, Section VIII (greater than 15 psig). Tanks built to this code are shop-fabricated under strict quality control and are inspected and stamped by Authorized Inspectors of the NBBI. Storage tanks at the Exxon LaBarge gas processing facility are built to ASME Code, Section VIII, and have a capacity of 55,000 gallons (relatively small). Therefore, RSPA is proposing to grant the waiver from § 193.2321(e).

(3) § 193.2329(a)—*Construction Records*. This section requires that an operator shall retain records of specifications, procedures and drawings consistent with this part, and section 193.2329(b) requires that an operator must retain records of results of tests, inspections and quality assurance programs required by this subpart.

Exxon states that the ASME-stamped nameplates and the ASME U-1 form constitute adequate records for vessel construction. However, Exxon requests a waiver of the requirements of Section 193.2329 because the vessels were built to the ASME Code as referenced in NAPA 59A. The operator further agrees to comply with the recordkeeping requirements in accordance with Sections 193.2329 (a) and (b).

RSPA agrees and proposes to grant a waiver from sections 193.2329 (a) and (b) for selected parts of the Exxon facility.

Except for the sections for which RSPA is proposing to grant a waiver, this LNG facility must meet all the requirements of Part 193. RSPA believes that the granting a waiver would not be inconsistent with pipeline safety, as long as Exxon follows the alternative provisions in the NAPA 59A.

Interested parties are invited to comment on the proposed waiver by

submitting in duplicate such data, views, or arguments as they may desire. Comments should identify the Docket and Notice number (Docket no. RSPA-98-3638; Notice 1), and should be addressed to the Docket Facility, U.S. Department of Transportation, Plaza 401, 400 Seventh Street SW., Washington, DC 20590-0001. Alternatively, comments may be submitted via e-mail to "ops.comments@rspa.dot.gov".

All comments received before May 22, 1998 will be considered before final action is taken. Late filed comments will be considered so far as practicable. No public hearing is contemplated, but one may be held at a time and place set in a notice in the **Federal Register** if requested by an interested person desiring to comment at a public hearing and raising a genuine issue. All comments and other docketed material will be available for inspection and copying in room Plaza 401 between the hours of 10:00 a.m. and 5 p.m., Monday through Friday, except federal holidays.

**Authority:** 49 App. U.S.C. 2002(h) and 2015; and 49 CFR 1.53.

Issued in Washington, D.C. on April 16, 1998.

**Richard B. Felder,**

*Associate Administrator for Pipeline Safety.*  
[FR Doc. 98-10673 Filed 4-21-98; 8:45 am]  
**BILLING CODE 4910-60-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 33584]

#### Union Pacific Railroad Company— Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway Company

The Burlington Northern and Santa Fe Railway Company (BNSF) has agreed to grant overhead trackage rights to Union Pacific Railroad Company (UP) from Beaumont, TX, at or near milepost 0.07 to Silsbee, TX, at or near milepost 152.16, continuing through Cleveland, TX, at or near milepost 94.9 and Conroe, TX, at or near milepost 72.1, to Navasota, TX, at or near milepost 28.14, a distance of 144.32 miles. Further, BNSF has agreed that UP may enter or exit the trackage rights line at Cleveland and at Conroe.

The transaction is expected to be consummated on or shortly after April 13, 1998, the effective date of the exemption.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the

conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). 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 will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33584, 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 Joseph D. Anthofer, General Attorney, 1416 Dodge Street, #830, Omaha, NE 68179.

Decided: April 13, 1998.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 98-10527 Filed 4-21-98; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-531X]

#### Pioneer Valley Railroad Company, Inc.—Abandonment Exemption—In Hampden County, MA

On April 2, 1998, Pioneer Valley Railroad Company, Inc., filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon a line of railroad known as the Westfield Branch extending from milepost 0.0 to the end of the line at milepost 1.9, a total distance of 1.9 miles, in Westfield, Hampden County, MA. The line traverses U.S. Postal Service ZIP Code 01085. There are no stations on the line.

The line does not contain federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions specified in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by July 21, 1998.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,000 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than May 12, 1998. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-531X and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001; and (2) Thomas J. Litwiler, Oppenheimer Wolff and Donnelly, Two Prudential Plaza, 45th Floor, 180 North Stetson Avenue, Chicago, IL 60601.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. [TDD for the hearing impaired is available at (202) 565-1695.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Decided: April 15, 1998.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 98-10528 Filed 4-21-98; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 98-25

**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 Notice 98-25, Election to Continue to Treat Trust as a United States Person.

**DATES:** Written comments should be received on or before June 22, 1998 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 notice should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Election to Continue to Treat Trust as a United States Person.

*OMB Number:* 1545-1600.

*Notice Number:* Notice 98-25.

*Abstract:* This notice provides the procedures and requirements for making the election to remain a domestic trust in accordance with section 1161 of the Taxpayer Relief Act of 1997. The information submitted by taxpayers will be used by the IRS to determine if a trust is a domestic trust or a foreign trust.

*Current Actions:* There are no changes being made to the notice at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 500,000.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 250,000.

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: April 16, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-10707 Filed 4-21-98; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8594

**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 8594, Asset Acquisition Statement.