histories, and evaluate any conditions that may impose high stresses on the pipe. Appropriate remedial action, including replacement, should be taken to mitigate any risks to public safety.

**Authority:** 49 U.S.C. Chapter 601; 49 CFR 1.53.

Issued in Washington, D.C. on March 3, 1999.

#### Richard B. Felder,

Associate Administrator for Pipeline Safety. [FR Doc. 99–6051 Filed 3–10–99; 8:45 am] BILLING CODE 4910–60–P

#### **DEPARTMENT OF TRANSPORTATION**

## Surface Transportation Board

[STB Docket No. AB-437 (Sub-No. 1)]

Kansas Southwestern Railway, L.L.C.—Abandonment—In Sumner, Harper, Barber, Reno and Kingman Counties, KS

On February 19, 1999, the Kansas Southwestern Railway, L.L.C. (KSW) filed with the Surface Transportation Board (Board) an application to abandon: (1) a line of railroad known as the Hardtner Branch, extending from milepost 514, at Conway Springs, to milepost 571.85, at Kiowa; and (2) a portion of a line of railroad known as the Stafford Branch, extending from milepost 559.028, at Conway Springs, to milepost 610.0, at Olcott, at total distance of 108.8 miles, in Sumner, Harper, Barber, Reno, and Kingman Counties, KS. The line includes no stations and traverses U.S. Postal Service ZIP Codes 67031, 67106, 67118, 67014, 67622, 67068, 67121, 67004, 67049, 67003, 67061, and 67070.

The line does not contain federally granted rights-of-way. Any documentation in the KSW's possession will be made available promptly to those requesting it. The applicant's entire case for abandonment (case-inchief) was filed with the application.

This line of railroad has appeared on the applicant's system diagram map or has been included in its narrative in category 1 since August 20, 1998.

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

Any interested person may file with the Board written comments concerning the proposed abandonment or protests (including the protestant's entire opposition case) by April 5, 1999. All interested persons should be aware that, following any 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 U.S.C. 10905 (49 CFR 1152.28) or for a trail use condition under 16 U.S.C. 1247(d) (49 CFR 1152.29) must be filed by April 5, 1999. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27). Applicant's reply to any opposition statements and its response to trail use requests must be filed by April 20, 1999. See 49 CFR 1152.26(a).

Persons opposing the proposed abandonment that wish to participate actively and fully in the process should file a protest. Persons who may oppose the abandonment but who do not wish to participate fully in the process by appearing at any oral hearings or by submitting verified statements of witnesses containing detailed evidence should file comments. Persons seeking information concerning the filing of protests should refer to 49 CFR 1152.25. Persons interested only in seeking public use or trail use conditions should also file comments.

In addition, a commenting party or protestant may provide:

(i) An offer of financial assistance (OFA) for continued rail service under 49 U.S.C. 10904 (due 120 days after the application is filed or 10 days after the application is granted by the Board, whichever occurs sooner):

(ii) Recommended provisions for protection of the interests of employees;(iii) A request for a public use

condition under 49 U.S.C. 10905; and (iv) A statement pertaining to prospective use of the right-of-way for interim trail use and rail banking under

16 U.S.C. 1247(d) and 49 CFR 1152.29. All filings in response to this notice must indicate the proceeding designation STB Docket No. AB-437 (Sub-No. 1) 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) Karl Morell, Ball Janik LLP, Suite 225, 1455 F Street N.W., Washington, DC 20005. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in part 1152, every document filed with the Board must be served on all parties to the abandonment proceeding. 49 CFR 1104.12(a).

The lines sought to be abandoned will be available for subsidy or sale for continued rail use, if the Board decides to permit the abandonment in accordance with applicable laws and regulations (49 U.S.C. 10904 and 49 CFR 1152.27). Each OFA must be

accompanied by a \$1,000 filing fee. See 49 CFR 1002.2(f)(25). No subsidy arrangement approved under 49 U.S.C. 10904 shall remain in effect for more than 1 year unless otherwise mutually agreed by the parties (49 U.S.C. 10904(f)(4)(B)). Applicant will promptly provide upon request to each interested party an estimate of the subsidy and minimum purchase price required to keep the line in operation. The carrier's representative to whom inquiries may be made concerning sale or subsidy terms is set forth above.

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 regulations at 49 CFR part 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 abandonment proceedings normally will be made available within 33 days of the filing of the application. The deadline for submission of comments on the EA will generally be within 30 days of its service. The comments received will be addressed in the Board's decision. A supplemental EA or EIS may be issued where appropriate.

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

Decided: March 3, 1999.

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

#### Vernon A. Williams,

Secretary.

[FR Doc. 99–5786 Filed 3–10–99; 8:45 am] BILLING CODE 4915–00–P

### **DEPARTMENT OF THE TREASURY**

Submission for OMB review; comment request

# Agency Information Collection Activities

March 4, 1999

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220. DATES: Written comments should be

**DATES:** Written comments should be received on or before April 12, 1999 to be assured of consideration.

## **Internal Revenue Service (IRS)**

*OMB Number:* 1545–1477. *Regulation Project Number:* EE–34–95 Final.

Type of Review: Extension.

Title: Notice of Significant Reduction in the Rate of Future Benefit Accrual.

Description: In order to protect the rights of participants in qualified pension plans, plan administrators must

provide notice to plan participants and other parties, if the plan is amended in a particular manner. No government agency receives the information.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents: 3,000.

Estimated Burden Hours Per Respondent: 5 hours.

Frequency of Response: Other (once). Estimated Total Reporting Burden: 15.000 hours.

OMB Number: 1545–1633. Regulation Project Number: REG– 209121–89 Final.

Type of Review: Extension.
Title: Certain Asset Transfers to a TaxExempt Entity.

Description: The written representation requested from a tax-exempt entity in regulations section 1.337(d)-4(b)(1)(A) concerns its plans to use assets received from a taxable corporation in a taxable unrelated trade or business. The taxable corporation is

not taxable on gain if the assets are used in a taxable unrelated trade or business.

*Respondents:* Business or other forprofit, Not-for-profit institutions.

Estimated Number of Respondents: 25.

Estimated Burden Hours Per Respondent: 5 hours.

Frequency of Response: Other (once).
Estimated Total Reporting Burden:
125 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

#### Lois K. Holland,

Departmental Reports, Management Officer. [FR Doc. 99–6042 Filed 3–10–99; 8:45 am] BILLING CODE 4830–01–P