

not meet the exemption criteria described in this policy memorandum while an area is under sanction.

Highway sanctions apply to those projects whose funds have not yet been obligated by FHWA by the date the highway sanction applies. Those projects that have already received approval to proceed and had obligated funds before EPA imposes the prohibition may proceed even while the area is under sanction, if no other FHWA action is required to proceed. In the case of a phased project, only those phases that have been approved and had obligated funds prior to the date of sanction application may proceed. For example, if preliminary engineering for a project was approved and funds were obligated prior to application of sanctions but no approval was secured for later project phases (such as right-of-way acquisition, construction, etc.), preliminary engineering could proceed while the highway sanction applies, but no subsequent phases of the project could proceed with FHWA funds unless the total project meets the exemption criteria in this policy memorandum. These restrictions pertain only to project development activities that are to be approved or funded by FHWA under title 23. Activities funded under title 49, U.S.C., or through State or other funds, may proceed even after highway sanctions have been imposed unless: (1) Approval or action by FHWA under title 23 is required; and (2) they do not meet the exemption criteria of this policy memorandum.

Other Environmental Requirements

Exemption of a transportation project from the section 179(b)(1) highway sanctions does not waive any applicable requirements under NEPA (e.g., environmental documents), section 176(c) of the CAA (conformity requirement), or other Federal law.

Authority: 42 U.S.C. 7509(b); 23 U.S.C. 315; and 49 CFR 1.48.

Issued on: March 25, 1996.

Rodney E. Slater,

Federal Highway Administrator.

[FR Doc. 96-7821 Filed 3-29-96; 8:45 am]

BILLING CODE 4910-22-M

Continuation of the Effectiveness of Interstate Commerce Commission Legal Documents

AGENCY: Federal Highway Administration, DOT.

ACTION: Notice of effectiveness of legal documents.

SUMMARY: This document gives notice of the continued effectiveness of all legal

documents of the Interstate Commerce Commission (ICC) as provided for in section 204, Saving Provisions, of the ICC Termination Act of 1995. Specifically, section 204 provides that all rules and regulations of the ICC shall continue in effect past the sunset date of the ICC. Motor carriers are also notified that consolidations, mergers, and acquisitions of control of motor carriers of property are no longer subject to approval and authorization pursuant to 49 U.S.C. 11343.

FOR FURTHER INFORMATION CONTACT: Mr. Stanley M. Braverman, Motor Carrier Law Division, (202) 927-6316, or Ms. Grace E. Reidy, Motor Carrier Law Division, (202) 366-0834, Department of Transportation, Federal Highway Administration, 400 Seventh Street, SW., Washington, DC 20590. Office hours are from 7:45 a.m. to 4:15 p.m., e.t., Monday through Friday, except Federal holidays.

SUPPLEMENTARY INFORMATION: The ICC Termination Act of 1995 (P.L. 104-88, 109 Stat. 803), effective January 1, 1996, eliminated unnecessary ICC regulatory functions and partly transferred residual functions to a newly established independent Surface Transportation Board (STB) within the DOT and partly to the Secretary of Transportation. Section 204 of the ICC Termination Act of 1995, the Saving Provisions, provides that all legal documents of the ICC that were issued or granted by an official authorized to effect such document shall continue in effect beyond the transfer of any function from the ICC to the STB or DOT.

The Saving Provisions provide, in part, that all rules of the ICC that were legally enacted by the proper official with requisite authority and which are not based upon a provision of law repealed and not substantially reenacted by the Act shall remain in effect after the ICC sunset. Moreover, such rules and regulations shall remain in effect until modified by the STB, the Secretary of Transportation or another authorized competent official. To ensure proper public notice of the continued effectiveness of such regulations, the current regulations issued by the previously existing ICC shall remain in effect until further action is taken to change the applicability and/or requirements of such regulations. Motor carriers are also notified that consolidations, mergers, and acquisitions of control of motor carriers of property are no longer subject to approval and authorization pursuant to 49 U.S.C. 11343. Section 11343 is a provision that was found in the repealed statute and was not revived or

continued by the ICC Termination Act of 1995.

(23 U.S.C. 315; 49 CFR 1.48, Pub. L. 104-88, sec. 204.)

Issued on: March 25, 1996.

Rodney E. Slater,

Federal Highway Administrator.

[FR Doc. 96-7825 Filed 3-29-96; 8:45 am]

BILLING CODE 4910-22-P

Surface Transportation Board¹

[STB Finance Docket No. 32866]²

Rail Link, Incorporated; Continuance in Control Exemption; Talleyrand Terminal Railroad Company, Inc.

Rail Link, Incorporated (Rail Link), has filed a verified notice under 49 CFR 1180.2(d)(2) to continue in control of the Talleyrand Terminal Railroad Company, Inc. (TTRC) upon TTRC becoming a Class III rail carrier. The transaction was to have been consummated on or after February 14, 1996.

TTRC, a noncarrier, has concurrently filed a notice of exemption in STB Finance Docket No. 32865, *Talleyrand Terminal Railroad Company, Inc.—Operation Exemption—Lines of Municipal Docks Railway*, in which TTRC seeks to operate approximately 10 miles of rail line owned by Municipal Docks Railway in Duval County, FL.

Rail Link also controls two nonconnecting Class III rail carriers: (1) The Commonwealth Railway, Incorporated and the Carolina Coastal Railway, Inc. (CCR).³

The transaction is exempt from the prior approval requirements of 49 U.S.C. 11323 because Rail Link states that: (1) The railroads will not connect with each other or with any railroad in their corporate family; (2) the continuance in control is not part of a series of anticipated transactions that would connect the railroads with each other or

¹ The ICC Termination Act of 1995, Pub. L. No. 104-88, 109 Stat. 803, which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce Commission and transferred certain functions to the Surface Transportation Board (Board). This notice relates to functions that are subject to Board jurisdiction pursuant to 49 U.S.C. 11323.

² A notice in this proceeding was previously served by the Board and published in the Federal Register on March 8, 1996. A corrected notice is being issued because the earlier notice imposed labor protective conditions that the Board may no longer impose under the ICC Termination Act for transactions such as this one that are the subject of notices of exemption filed after the January 1, 1996 effective date of that Act.

³ See *Rail Link Incorporated—Continuance in Control Exemption—Commonwealth Railway Incorporated*, Finance Docket No. 31531 (ICC served Sept. 15, 1989).

with any railroad in their corporate family; and (3) the transaction does not involve a Class I carrier.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to reopen will not stay the exemption's effectiveness. An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32866, must be filed with the Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423. In addition, a copy of each pleading must be served on Robert A. Wimbish, Rea, Cross & Auchincloss, Suite 420, 1920 N Street, NW, Washington, DC 20036.

Decided: March 1, 1996.

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

Vernon A. Williams,
Secretary.

[FR Doc. 96-7867 Filed 3-29-96; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

[Treasury Directive Number 12-51]

Affixing the Department of the Treasury Seal; Delegation of Authority

March 20, 1996.

1. *Delegation.* This Directive authorizes:

a. Heads of bureaus, the Inspector General, and their deputies to affix the Seal of the Department of the Treasury to authenticate originals and copies of books, records, papers, writings, and documents of the Department for all purposes, including the purposes authorized by 28 U.S.C. 1733(b);

b. The following officials in the Departmental Offices to affix the Seal of the Department of the Treasury:

(1) Deputy Assistant Secretary (Administration);

(2) Director, Printing and Graphics Division;

(3) Director, Administrative Operations Division; and

(4) Chief, Records Management and Resources Branch; and

c. The Deputy Assistant Secretary (Administration), heads of bureaus, and the Inspector General to procure and maintain custody of the dies for the Treasury seal.

2. *Redelegation.* Heads of bureaus, the Inspector General, and their deputies may redelegate in writing the authority in paragraph 1.a. to appropriate subordinate officials.

3. *Cancellation.* Treasury Directive 12-51, "Affixing the Department of the Treasury Seal," dated June 30, 1992, is superseded.

4. *Expiration Date.* This Directive shall expire three years from the date of issuance unless cancelled or superseded by that date.

5. *Office of Primary Interest.* Administrative Operations Division, Office of the Deputy Assistant Secretary (Administration), Office of the Assistant Secretary for Management & CFO.

George Muñoz,

Assistant Secretary for Management & CFO.

[FR Doc. 96-7807 Filed 3-29-96; 8:45 am]

BILLING CODE 4810-25-P

Internal Revenue Service

[IA-62-91 and LR-129-86]

Proposed Collection; Comment Request

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 existing final and temporary regulations, IA-62-91, and existing temporary regulations, LR-129-86, Capitalization and Inclusion in Inventory of Certain Costs. (Regulation § 1.263A).

DATES: Written comments should be received on or before May 31, 1996 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Capitalization and Inclusion in Inventory of Certain Costs.

OMB Number: 1545-0987.

Regulation Project Number: IA-62-91 Final and Temporary; LR-129-86 Temporary.

Abstract: The requirements are necessary to determine whether taxpayers comply with the cost allocation rules of section 263A and with the requirements for changing their methods of accounting. The information will be used to verify taxpayers' changes in methods of accounting.

Current Actions: There is no change to these existing regulations.

Type of Review: Extension of OMB approval.

Affected Public: Farms and business or other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time Per Respondent: The estimated annual reporting and recordkeeping burden per respondent varies from 1 hour to 9 hours, depending on individual circumstances, with an estimated average of 5 hours.

Estimated Total Annual Burden Hours: 100,000 hours.

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; and (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.

Approved: March 27, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-7881 Filed 3-29-96; 8:45 am]

BILLING CODE 4830-01-U