

Dispositions of Petitions

Docket No.: 26939.

Petitioner: Northern Air Cargo, Inc.

Sections of the FAR Affected: 14 CFR 43.3(f), 43.7(e), and 121.379.

Description of Relief Sought/

Disposition: To Permit NAC to perform maintenance, preventive maintenance, major repairs, and alterations under the authority of its part 121 air carrier certificate on a Douglas DC-6B aircraft (Registration No. N7919C, Serial No. 43554) that has been dry leased to and is operated by Aero Petroleum Corporation, a 14 CFR part 91 operator. *Grant, September 15, 1997, Exemption No. 6678.*

Docket No.: 28962.

Petitioner: Bombardier Services Corporation West Virginia Air Center.

Sections of the FAR Affected: 14 CFR 145.45(f).

Description of Relief Sought/

Disposition: To permit Bombardier to assign copies of its Inspection Procedures Manual (IPM) to key individuals within its departments and functionally place an adequate number of IPMs for all employees to access, rather than provide a copy of the IPM for each of its supervisory and inspection personnel. *Grant, September 17, 1997, Exemption No. 6677.*

Docket No.: 27674.

Petitioner: IBM Corporation Flight Operations.

Sections of the FAR Affected: 14 CFR 43.9(a), 43.11(a)(3), 91.407(a)(2), and 145.57(a).

Description of Relief Sought/

Disposition: To permit IBM Flight Operations to use computerized personal identification codes in lieu of the physical signatures required to issue an airworthiness release and/or approval for return to service for the aircraft operated by IBM Flight Operations and the aeronautical products that IBM Flight Operations maintains for its repair station customers. *Grant, September 25, 1997, Exemption No. 6176A.*

Docket No.: 28919.

Petitioner: Baldev. S. Bambhra.

Sections of the FAR Affected: 14 CFR 65.93.

Description of Relief Sought/

Disposition: To permit Mr. Bambhra to renew his inspection authorization even though he did not apply to an FAA Flight Standards District Office for renewal before the March 31, 1997, deadline required by CFR 14 part 65.93. *Denial, September 15, 1997, Exemption No. 6679.*

Docket No.: 28186.

Petitioner: MTU Maintenance GMBH.

Sections of the FAR Affected: 14 CFR 3(a)(1).

Description of Relief Sought/

Disposition: To permit MTU-H to develop and approve major repair data; as well as to inspect, repair, maintain, overhaul, and return to service aircraft engines, appliances, parts, and components for installation on any U.S.-registered aircraft. These functions would be performed without geographical limitations and in accordance with MTU-H's ratings.

Denial, September 24, 1997, Exemption No. 6683.

Docket No.: 27601.

Petitioner: Cielos Del Sur S.A. D/B/A/ Astral Lineas Aereas.

Sections of the FAR Affected: 14 CFR 145.47(b).

Description of Relief Sought/

Disposition: To permit Astral to substitute the calibration standards of the Instituto Nacional de Tecnologia Industrial, for the calibration standards of the U.S. National Institute of Standards and Technology, formerly the National Bureau of Standards, to test its inspection and test equipment. *Denial, October 6, 1997, Exemption No. 6690.*

[FR Doc. 97-28413 Filed 10-24-97; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY**Customs Service****Tariff Classification of Drilled Softwood Lumber**

AGENCY: U.S. Customs Service, Department of Treasury.

ACTION: Solicitation of comments regarding the commercial uses of wood studs with drilled holes.

SUMMARY: This notice advises the public that Customs is soliciting information about drilled softwood lumber studs that pertains to their classification under the Harmonized Tariff Schedule of the United States (HTSUS).

New York Ruling Letter (NY) B81564, dated February 18, 1997, addressed the classification of studs measuring 2' by 4', and 2' by 6', in lengths of 8 to 10 feet. These studs also featured two one-inch diameter holes drilled in the center of each board about 16 inches from the end. It was indicated that the holes served the purpose of allowing electrical wiring, cables or pipes to be run through the studs during wall construction. Pursuant to NY Ruling Letter B81564 the merchandise was classified in heading 4418, HTSUS, which provides for, among other things, builder's joinery and carpentry of wood.

Since the issuance of NY B81564 Customs' classification of drilled softwood lumber used for structural purposes has been called into question. Generally, it is alleged that Customs' decision could result in circumvention of the "1996 Softwood Lumber Agreement between the Government of the United States of America and the Government of Canada" by shifting certain lumber from heading 4407, which is subject to the Agreement, to heading 4418, which is not subject to the Agreement. Among the questions are: (1) Whether the holes that are drilled into the studs actually serve a purpose and cause the studs to be suited to a particular use? (2) whether the drilling of the studs limits their application in construction? (3) whether there are other commercially recognized uses for drilled softwood lumber of heading 4418, HTSUS?

The purpose of this notice therefore, is to solicit information pertaining to the commercial uses of drilled softwood lumber which Customs has classified in heading 4418, HTSUS, which provides for, among other things, builder's joinery and carpentry of wood. This classification is based on the belief that the holes drilled into the wood suit it for certain structural purposes and disqualify it for others.

DATES: Comments must be received on or before December 26, 1997.

ADDRESSES: Written comments (preferably in triplicate) may be addressed to U.S. Customs Service, Office of Regulations and Rulings, Attention: Textile Classification Branch, 1300 Pennsylvania Avenue, N.W., Washington, D.C., 20229. Comments submitted may be inspected at the Textile Classification Branch, Office of Regulations and Rulings, located at 1300 Pennsylvania Avenue, N.W., Washington, D.C.

FOR FURTHER INFORMATION CONTACT: Josephine Baiamonte, Textile Classification Branch, (202) 927-2380.

SUPPLEMENTARY INFORMATION:**Background**

This notice advises interested parties that Customs is soliciting information about the commercial uses of drilled softwood lumber studs. A distinction between drilled lumber and rough or dressed lumber existed in the former Tariff Schedules of the United States (TSUS). This distinction has been carried over to the present Harmonized Tariff so that less processed wood appears at the beginning of Chapter 44, HTSUS, followed by more advanced wood in later headings within the same chapter. Thus, for example, heading

4407, HTSUS, is a general provision for wood that has not been processed in any way, other than provided for under that heading. The Explanatory Notes to the Harmonized Commodity Description and Coding System (EN) to heading 4407, HTSUS, state in relevant part:

The products of this heading may be planed (whether or not the angle formed by two adjacent sides is slightly rounded during the planing process), sanded, or end-jointed, e.g. finger-jointed (see the General Explanatory Note to this Chapter).

The EN continue to exclude from the heading "builders" joinery and carpentry" (heading 4418).

Heading 4418, HTSUS, provides for, among other things, builders' joinery and carpentry of wood. The EN to heading 4418 state, in part:

This heading applies to woodwork, including that of wood marquetry or inlaid wood, used in the construction of any kind of building, etc., in the form of assembled goods or as recognizable unassembled pieces (e.g., prepared with tenons, mortises, dovetails or other similar joints for assembly), whether or not with their metal fittings such as hinges, locks, etc.

The term "joinery" applies more particularly to builders' fittings (such as doors, windows, shutters, stairs, door or window frames), whereas the term "carpentry" refers to woodwork (such as beams, rafters and roof struts) used for structural purposes or in scaffoldings, arch supports, etc., and includes assembled shuttering for concrete constructional work * * *.

"Carpentry" is defined as: the art of shaping and assembling structural woodwork. Webster's Ninth New Collegiate Dictionary, 1991

work which is performed by a craftsman in cutting, framing, and joining pieces of timber in the construction of ships, houses and other structures of a similar character. Architectural and Building Trades Dictionary, 1974

On February 18, 1997, Customs issued NY B81564 classifying drilled softwood studs used for structural purposes in heading 4418, HTSUS. Since the studs were understood to be used for structural purposes, the classification of that merchandise in heading 4418, HTSUS, was consistent with the reference made to "carpentry" in both the EN and a number of consulted lexicographic sources.

We are inviting comments regarding the role of the drilled holes and their function, that is, do the holes limit the use of drilled studs in construction relative to undrilled studs, thus warranting classification in heading 4418, HTSUS? Pending the comment period and the review of comments received in response to this notice no further rulings will be issued by

Customs with respect to drilled softwood lumber. Additionally, until the resolution of this issue, we are restricting the determination in NY B81564 to the facts of that specific case, and as such, there should be no reliance by third parties on NY B81564 for prospective or future importations of drilled softwood lumber. Claims for detrimental reliance under section 177.9, Customs Regulations (19 CFR 177.9), will not be entertained for actions occurring on or after the date of publication of this notice.

Comments

Consideration will be given to any written comments timely submitted to Customs. Comments submitted will be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552), section 1.4, Treasury Department Regulations (31 CFR 103.11(b)), on regular business days between the hours of 9:00 a.m. and 4:30 p.m. at the Office of Regulations and Rulings, 1300 Pennsylvania Avenue, N.W., Washington, D.C.

Samuel H. Banks,

Acting Commissioner of Customs.

Approved: September 24, 1997.

John P. Simpson,

Deputy Assistant Secretary of the Treasury.

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BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 97-47

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 Revenue Procedure 97-47, Form 941 Electronic Filing (ELF) Program.

DATES: Written comments should be received on or before December 26, 1997 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: Form 941 Electronic Filing (ELF) Program.

OMB Number: 1545-1557.

Revenue Procedure Number: Revenue Procedure 97-47.

Abstract: Revenue Procedure 97-47 sets forth the requirements of the Form 941 Electronic Filing (ELF) Program, under which a taxpayer that is a Reporting Agent may electronically file Form 941, Employer's Quarterly Federal Tax Return.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 200.

Estimated Time Per Respondent: 46 hours, 32 minutes.

Estimated Total Annual Burden Hours: 9,305.

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