it received by May 24, 1996, in response to the announcement published May 15, 1996.

As announced on May 15, 1996, in the time remaining at the conclusion of the presentations, NHTSA will provide answers to questions on its research and development programs, where those questions have been submitted in writing by 4:15 p.m. on June 3, 1996, to William A. Boehly, Associate Administrator for Research and Development, NRD-01, National Highway Traffic Safety Administration, Washington, DC 20590. Fax number: 202–366–5930.

FOR FURTHER INFORMATION CONTACT: Rita I. Gibbons, Staff Assistant, Office of Research and Development, 400 Seventh Street, SW, Washington, DC 20590. Telephone: 202–366–4862. Fax number: 202–366–5930.

Issued: June 5, 1996.

William A. Boehly,

Associate Administrator for Research and Development.

[FR Doc. 96–14572 Filed 6–7–96; 8:45 am]

# Surface Transportation Board <sup>1</sup>

[STB Finance Docket No. 32965]

# Missouri Pacific Railroad Company— Trackage Rights Exemption—Union Pacific Railroad Company

Union Pacific Railroad Company (UP) has agreed to grant local and overhead trackage rights to Missouri Pacific Railroad Company (MP) over approximately 2.225 miles of the McPherson Branch from milepost 515.775 to milepost 518.0 near McPherson in McPherson County, KS. The trackage rights were to become effective on or after May 29, 1996.

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 stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32965, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W.,

Washington, DC 20423 and served on: Joseph D. Anthofer, General Attorney, 1416 Dodge Street, #830, Omaha, NE 68179.

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).

Decided: May 31, 1996.

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

Vernon A. Williams,

Secretary.

[FR Doc. 96–14575 Filed 6–7–96; 8:45 am] BILLING CODE 4915–00–P

#### **Federal Aviation Administration**

# Airport Rescue and Firefighting Mission Response Study

**AGENCY:** Federal Aviation Administration (FAA), Department of Transportation (DOT).

**ACTION:** Notice of opportunity for comment.

**SUMMARY:** This document invites the public to comment on issues relating to a study of the mission and requirements for airport fire service. Senate Report 103-310 on the Department of Transportation Fiscal Year 1995 Appropriations Act requested that the FAA review airport fire protection required by 14 CFR part 139, Certification and Operations: Land Airports Serving Certain Air Carriers, emergency response to hazardous materials incidents, and emergency medical services (EMS) at airports. FAA was asked to examine and compare rescue and firefighting requirements at civil facilities with the fire services required by military regulation at Department of Defense (DOD) facilities and to report to Congress on these issues. Comment is invited on specific issues rather than on a draft document. This notice provides information on the issues identified and directions for commenting on issues within the study scope.

**DATES:** Comments are due on or before July 10, 1996.

ADDRESSES: Comments should be mailed to: Federal Aviation
Administration, Office of Airport Safety and Standards, Attention: AAS–100, 800 Independence Avenue, SW., Washington, DC 20591. Commenters wishing the FAA to acknowledge receipt of their request must include a

pre-addressed, stamped postcard on which the following statement is made: "Comments on study of mission and requirements for civil airport rescue and firefighting service." The postcard will be date stamped and mailed to the requester. Comments resulting from this Notice may be examined at the above address in room 615B on weekdays, except on Federal holidays, between 8:30 a.m. and 5 p.m.

FOR FURTHER INFORMATION CONTACT: James W. Bushee, Manager, Design and Operations Criteria Division, AAS–100, Federal Aviation Administration, 800 Independence Ave., SW., Washington, DC 20591, telephone (202) 267–3446

DC 20591, telephone (202) 267-3446. SUPPLEMENTARY INFORMATION: The FAA has undertaken a study of the mission requirements and responsibilities of airports and the personnel responsible for providing rescue and firefighting service at military and civil-use airports. Information has been obtained on current Air Force and Navy regulations for military aviation and structural firefighting. Information has also been obtained from a cross-section of civil aviation airports subject to regulation under 14 CFR part 139. In this activity, FAA consulted with the industry's Airport Rescue Firefighting Working Group, a non-profit technical organization of professional firefighters established primarily as an educational exchange network to analyze and discuss procedures to be utilized when dealing with aviation situations and emergencies.

**ISSUES:** Data gathering identified the following issues which highlight differences between military and civil airport fire service missions:

Organizational structure. Civil airport firefighting units must be viewed in the context of the community in which they are located. At some airports, the units are under the direction of the airport manager/airport fire chief while at other airports the units are part of a larger firefighting organization and may be under the direction of someone located off the airport, e.g., the chief of the municipal fire department. All airport firefighting units have the capability to address aircraft accidents and incidents. Some airports have the capability within their firefighting units to address other emergencies such as structural firefighting, hazardous materials incidents, and medical emergencies. Other airports look to the surrounding communities to provide these services. In contrast, the military places the responsibility for all emergencies on the facility commander. All emergency services on a military airfield are under

the direction of the base commander,

<sup>&</sup>lt;sup>1</sup>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. 11323–24.

regardless of whether the emergency is an aircraft accident or incident, a structural fire on base but possibly off the airfield, a hazardous materials incident, or a medical emergency.

Aircraft firefighting—the extent of the mission. The civil airport fire service requirement, pursuant to 14 CFR part 139, is to provide an escape path from a burning airplane. Mutual-aid agreements and community emergency response teams supplement the civil airport fire service to provide for extended firefighting and EMS. Military fire service regulations provide firefighters and equipment for both initial and extended firefighting. In addition, military fire service is trained for and equipped to deal with munitions as hazardous materials and extraction of pilots and crew from burning aircraft.

Aircraft firefighting—the size of the fire suppression area. Civil airport fire service requires sufficient water mixed with firefighting agent (in terms of quantity and delivery rate) to control or suppress any fire in an area of sufficient size to permit the occupants of the aircraft to escape. Military fire service requires staff, equipment, and sufficient fire combat agents to continue to fight the fire to total extinguishment.

Structural firefighting and rescue. Civil airports, as a part of the community, are afforded community structural fire protection. In planning for emergencies, including response to structural fires, communities station firefighters, trained and equipped for rescue operations and fighting structural fires, throughout the community. Where distances dictate, a community may station structural firefighters on an airport. Military airport fire service, by comparison, includes training and equipment for response to structural fires on the military installation.

Hazardous materials incidents. This issue deals with whether response to hazardous material incidents must be provided by a civil airport fire service. Many communities support the airport's need for response to hazardous material incidents with trained firefighters stationed on the airport or in close proximity to the airport. Others meet this infrequent need with trained individuals responding from surrounding communities through mutual-aid agreements. The military mission, on the other hand, involves special training and the frequent handling of incidents where hazardous materials such as live munitions are present. Consequently, response to hazardous materials incidents are the

norm and an integral part of the military fire service mission.

EMS at airports. Most communities respond to medical emergencies with medical personnel that are not integral to the airport fire service. Most military installations, being self-contained communities, have a hospital. The hospital mission normally encompasses EMS response to accidents or incident on the airfield.

Prior to finalizing the report and developing conclusions, FAA is seeking information from interested parties on these issues. Comments are invited on the issues, subsets of these issues that may need special analyses, or other issues of concern relating to the Congressionally requested scope of study.

Issued in Washington, DC on June 4, 1996. David L. Bennett,

Director, Office of Airport Safety and Standards.

[FR Doc. 96–14563 Filed 6–7–96; 8:45 am] BILLING CODE 4910–13–M

### DEPARTMENT OF THE TREASURY

## **Internal Revenue Service**

Proposed Collection; Comment Request For Regulation Project PS– 52–88

**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 final regulation, PS-52-88 (TD 8455), Election to Expense Certain Depreciable Business Assets. (§§ 1.179- $2, \bar{1}.179-3$ ).

**DATES:** Written comments should be received on or before August 9, 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: Election to Expense Certain Depreciable Business Assets. OMB Number: 1545–1201. Regulation Project Number: PS-52-88 Final.

Abstract: The regulations provide rules on the election described in Internal Revenue Code section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; and the proper order for deducting the carryover of disallowed deduction. The recordkeeping and reporting requirements are necessary to monitor compliance with the section 179 rules.

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

*Type of Review:* Extension of OMB approval.

Affected Public: Individuals or households, farms, and business or other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time Per Respondent: 45 minutes.

Estimated Total Annual Burden Hours: 15,000 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; (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: June 3, 1996.
Garrick R. Shear,
IRS Reports Clearance Officer.
[FR Doc. 96–14468 Filed 6–7–96; 8:45 am]
BILLING CODE 4830–01–U