Issued in Kansas City, Missouri, on March 11, 1998.

Michael Gallagher,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 98–7090 Filed 3–18–98; 8:45 am] BILLING CODE 4910–13–U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-243025-96]

RIN 1545-AU61

Tax Treatment of Cafeteria Plans; Hearing

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of public hearing on proposed regulations.

SUMMARY: This document provides notice of a public hearing on proposed amendments that would provide guidance on the circumstances under which a cafeteria plan participant may revoke an existing election and make a new election during a period of coverage.

DATES: The public hearing will be held on Tuesday, May 5, 1998, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Tuesday, April 14, 1998. ADDRESSES: The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Requests to speak and outlines of oral comments should be submitted to the CC:DOM:CORP:R (REG-243025-96), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-243025-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Mike Slaughter of the Regulations Unit, Assistant Chief Counsel (Corporate), 202–622–7190 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is proposed regulations under section 125 of the Internal Revenue Code. These regulations appear in the **Federal Register** (62 FR 60196) on Friday, November 7, 1997.

The rules of § 601.601 (a)(3) of the "Statement of Procedural

Rules" (26 CFR part 601) shall apply with respect to the public hearing.

Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Tuesday, April 21, 1998, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answers to these questions.

Because of controlled access restrictions, attendees cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 98–7166 Filed 3–18–98; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Part 7

RIN 1024-AC67

Appalachian National Scenic Trail, Snowmobile Routes

AGENCY: National Park Service, Interior. **ACTION:** Proposed rule.

SUMMARY: The National Park Service (NPS) is proposing to establish and designate trail crossings of snowmobile trails at three locations along the Appalachian National Scenic Trail. These trail crossings are part of a State approved network of snowmobile routes that exist on adjacent State lands. These crossings existed prior to the NPS assuming management of the National Scenic Trail. Designating these crossings fulfills assurances made by the NPS at the time of land acquisition that establishment of the permanent linear trail corridor would not sever established snowmobile routes. The Park Manager also will be provided the discretion to designate temporary snowmobile crossings in the Compendium of Superintendent's Orders.

DATES: Written comments will be accepted through May 18, 1998.

ADDRESSES: Comments should be addressed to: Park Manager, Appalachian National Scenic Trail, National Park Service, Harpers Ferry Center, Harpers Ferry, WV 25425.

FOR FURTHER INFORMATION CONTACT: Pamela Underhill, Park Manager, Appalachian National Scenic Trail, National Park Service, Harpers Ferry

Appalachian National Scenic Trail, National Park Service, Harpers Ferry Center, Harpers Ferry, WV 25425. Telephone 304–535–6278.

SUPPLEMENTARY INFORMATION:

Background

This proposed regulation will designate portions of snowmobile trails, that are part of a State approved network of snowmobile routes, to cross NPS administered Appalachian National Scenic Trail lands in order to connect with other state approved routes. The intent of this regulation is to designate the minimum number of crossings necessary to accommodate Statewide snowmobile trail networks.

The Appalachian Trail is a northsouth hiking trail that stretches nearly 2,160 miles from Katahdin, Maine, to Springer Mountain, Georgia, along the crest of the Appalachian Mountains. The Trail is administered by the Secretary of the Interior through the NPS, in consultation with the Secretary of Agriculture through the U.S. Forest Service, as part of the National Trails System. Upon completion of the land protection program, the NPS will have protected approximately 800 miles of the Trail and approximately 100,000 acres of land. Because NPS administered lands are intermingled with private, local, state and other federal government lands, differing regulations apply and varying land uses are allowed. These agencies have become partners in the Appalachian Trail cooperative management system. The linear nature of the resource and the varied land ownership patterns require special consideration in management planning.

Generally, any motorized use along the Appalachian Trail is prohibited, including snowmobiles. However, Section 7 (c) of the National Trails System Act provides for limited authority for allowing snowmobile use for crossings, emergencies and for adjacent landowners:

"The use of motorized vehicles by the general public along any national scenic trail shall be prohibited and nothing in this chapter shall be construed as authorizing the use of motorized vehicles within the natural and historical areas of the national park system, the national wildlife refuge system,

the national wilderness preservation system where they are presently prohibited or on other federal lands where they are presently prohibited or on other Federal lands where trails are designated as being closed to such use by the appropriate Secretary. Provided, that the Secretary charged with the administration of such trail shall establish regulations which shall authorize the use of motorized vehicles when, in his judgment, such vehicles are necessary to meet emergencies or to enable adjacent landowners or land users to have reasonable access to their lands or timber rights * * *" (16 U.S.C. 1246(c)).

The proposed regulation will allow limited snowmobile crossings of the Appalachian Trail, while still prohibiting such use along the trail. Additionally, the proposed limited use is consistent with the Federal government's obligations to provide access for emergencies and to owners of lands adjacent to the Trail.

36 CFŘ 2.18 of the NPS general regulations prohibits the use of snowmobiles except on routes designated specifically for snowmobile use. These specific routes must be authorized through promulgation of special regulations. Snowmobile use may be designated only when the use is consistent with the park's natural, cultural, scenic and aesthetic values, safety considerations, park management objectives, and will not disturb wildlife or damage park resources. Section 2.18 establishes further procedures and criteria for the use of snowmobiles within park areas. The term "snowmobile" is defined in § 1.4 and conforms to the standard definition used by the International Snowmobile Industry Association. The NPS does not intend that this definition be broadly interpreted to include any other motorized or non-motorized off-road vehicles.

During the development of the NPS land protection program, the issue of continuing use of existing snowmobile crossings of the planned Trail corridor was raised by adjacent landowners, snowmobile organizations and State agencies. The NPS assured interested parties that establishment of the permanent linear trail corridor would not sever established snowmobile routes. For the purposes of this special regulation, established snowmobile routes are considered to be those routes in use at the time of NPS land acquisition. The NPS has worked closely with State snowmobile organizations and State agencies to identify only those trails that are part of a State-approved network of snowmobile routes.

There are a number of crossings of the Appalachian Trail corridor by

established, State-approved snowmobile trails in Maine, New Hampshire, Vermont, Massachusetts and Connecticut. Most of these crossings are currently allowed by deeded right-ofway reserved by the seller or by public road right-of-way. Three State-approved snowmobile trails, two in Maine and one in Massachusetts, cross lands acquired for the protection of the Appalachian Trail and require designation. The NPS intends to designate these three State-approved routes that are existing crossings of the Trail corridor and part of a State network of snowmobile routes. Within the NPS corridor, snowmobile travel will be limited to the three designated crossings and the crossings that occur on deeded right-of-ways and public road right-of-ways. Snowmobiles will not be permitted to follow the trail footpath itself and all other crossings of Appalachian National Scenic Trail lands will be prohibited.

Public Participation

It is the policy of the Department of the Interior, whenever practicable, to afford the public an opportunity to participate in the rulemaking process. Accordingly, interested persons may submit written comments regarding this proposed regulation to the address noted at the beginning of this rulemaking. The NPS will review comments and consider making changes to the rule based upon an analysis of the comments.

Drafting Information

The principal authors of this rulemaking are Robert W. Gray, Park Ranger, Appalachian National Scenic Trail and Dennis Burnett, Washington Office of Ranger Activities, National Park Service.

Paperwork Reduction Act

This rule does not contain collections of information that require approval by the Office of Management and Budget under the Paperwork Reduction Act of 1995.

Compliance With Other Laws

This document is not a significant rule subject to Office of Management and Budget review under Executive Order 12866. The Department of the Interior certifies that this document will not have a significant economic effect on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). The economic effects of this rulemaking are local in nature and negligible in scope.

The NPS has determined and certifies pursuant to the Unfunded Mandates

Reform Act, 2 U.S.C. 1502 *et seq.*, that this rule will not impose a cost of \$100 million or more in any given year on local, State, or tribal governments or private entities.

The Department has determined that this rule meets the applicable standards provided in Section 3(a) and 3(b)(2) of Executive Order 12988.

This rule is not a major rule under the Congressional review provisions of the Small Business Regulatory Enforcement Fairness Act (5 U.S.C. 804(2)).

The NPS has determined that this proposed rulemaking will not have a significant effect on the quality of the human environment, health and safety because it is not expected to:

(a) Increase public use to the extent of compromising the nature and character of the area or causing physical damage to it:

(b) Introduce incompatible uses which compromise the nature and character of the area or causing physical damage to it;

(c) Conflict with adjacent ownerships or land uses; or

(d) Cause a nuisance to adjacent owners or occupants.

Based on this determination, this rulemaking is categorically excluded from the procedural requirements of the National Environmental Policy Act (NEPA) by Departmental guidelines in 516 DM 6 (49 FR 21438). As such, neither an Environmental Assessment nor an Environmental Impact Statement has been prepared.

List of Subjects in 36 CFR Part 7

National parks, District of Columbia, Reporting and recordkeeping requirements.

In consideration of the foregoing, NPS proposes to amend 36 CFR Chapter I as follows:

PART 7—SPECIAL REGULATIONS, AREAS OF THE NATIONAL PARK SYSTEM

1. The authority citation for Part 7 continues to read as follows:

Authority: 16 U.S.C. 1, 3, 9a, 460(q), 462(k); § 7.96 also issued under D.C. Code 8–137 (1981) and D.C. Code 40–721 (1981).

2. Amend section 7.100 by revising paragraph (a) and adding new paragraph (d), to read as follows:

§7.100 Appalachian National Scenic Trail.

- (a) The use of bicycles, motorcycles, or other motor vehicles is prohibited.

 * * * * * *
- (d) Snowmobiles. (1) The use of snowmobiles is prohibited except on the following designated trail crossings of National Park Service administered

lands within the Appalachian National Scenic Trail corridor:

- (i) Nahmakanta Lake Spur—the spur snowmobile route that leads from Maine Bureau of Parks and Lands Debsconeag Pond Road to the southeastern shore of Nahmakanta Lake.
- (ii) Lake Hebron to Blanchard-Shirley Road Spur—the spur snowmobile route that leads from Lake Hebron near Monson, Maine to the Maine Interconnecting Trail System Route 85 near the Blanchard-Shirley Road.
- (iii) Massachusetts Turnpike to Lower Goose Pond Crossing—that part of the Massachusetts Interconnecting Trail System Route 95 from the Massachusetts Turnpike Appalachian Trail Bridge to the northeastern shore of Lower Goose Pond.
- (2) Temporary crossings of National Park Service administered Appalachian Trail corridor lands may be designated by the Park Manager in the Superintendent's Compendium of Orders when designated snowmobile routes are temporarily dislocated by timber haul road closures.
- (3) Maps showing the designated trail crossings are available at the Appalachian National Scenic Trail headquarters, Harpers Ferry Center, Harpers Ferry, West Virginia 25425.

Dated: February 5, 1998.

Donald J. Barry,

Acting Assistant Secretary for Fish and Wildlife and Parks.

[FR Doc. 98–7109 Filed 3–18–98; 8:45 am] BILLING CODE 4310–70–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[IA 040-1040(b); FRL-5980-1]

Approval and Promulgation of Implementation Plans; and Designation of Areas for Air Quality Planning Purposes; State of Iowa

AGENCY: Environmental Protection

Agency (EPA).

ACTION: Proposed rule.

summary: The EPA proposes to approve a redesignation request submitted by the state of Iowa on April 21, 1997. In this submittal, Iowa submitted a maintenance plan and a request that a portion of Muscatine County be redesignated to attainment of the National Ambient Air Quality Standards (NAAQS) for sulfur dioxide. In the final rules section of the Federal Register, the EPA is approving the State Implementation Plan revision and

request for redesignation as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision and redesignation and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no relevant adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If the EPA receives relevant adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

DATES: Comments on this proposed rule must be received in writing by April 20, 1998.

ADDRESSES: Comments may be mailed to Wayne Kaiser, Environmental Protection Agency, Air Planning and Development Branch, 726 Minnesota Avenue, Kansas City, Kansas 66101.

FOR FURTHER INFORMATION CONTACT: Wayne Kaiser at (913) 551–7603.

SUPPLEMENTARY INFORMATION: See the information provided in the direct final rule which is located in the rules section of the **Federal Register**.

Dated: March 2, 1998.

William Rice,

Acting Regional Administrator, Region VII. [FR Doc. 98–7132 Filed 3–18–98; 8:45 am] BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 300

[FRL-5980-7]

National Oil and Hazardous Substances Pollution Contingency Plan; National Priorities List

AGENCY: Environmental Protection Agency.

ACTION: Reopening of the comment period for the notice of intent to delete the Berlin and Farro Liquid Incineration Site from the National Priorities List.

SUMMARY: The United States Environmental Protection Agency (U.S. EPA) Region V announces the reopening of the comment period for its intent to delete the Berlin and Farro Liquid Incineration Site (the Site) from the National Priorities List (NPL) and requests public comment on this action. The NPL constitutes Appendix B of 40

CFR Part 300 which is the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), which U.S. EPA promulgated pursuant to Section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) as amended. This action is being taken by U.S. EPA, because it has been determined that the responsible parties have implemented all appropriate response actions required under CERCLA. U.S. EPA, in consultation with the State of Michigan, has determined that no further response is appropriate. Moreover, U.S. EPA and the State have determined that remedial activities conducted at the Site to date have been protective of public health, welfare, and the environment.

DATES: Comments concerning the proposed deletion of the Site from the NPL may be submitted on or before April 20, 1998.

ADDRESSES: Comments may be mailed to Gladys Beard, Associate Remedial Project Manager, Superfund Division, U.S. EPA, Region V, 77 W. Jackson Blvd. (SR-6J), Chicago, IL 60604. Comprehensive information on the site is available at U.S. EPA's Region V office and at the local information repository located at: Gaines Township Hall, 9255 W. Grand Blanc Rd., Gaines, Michigan 48436. Requests for comprehensive copies of documents should be directed formally to the Region V Docket Office. The address and phone number for the Regional Docket Officer is Jan Pfundheller (H-7J), U.S. EPA, Region V, 77 W. Jackson Blvd., Chicago, IL 60604, (312) 353-5821.

FOR FURTHER INFORMATION CONTACT:

Gladys Beard (SR-6J), Associate Remedial Project Manager, Superfund Division, U.S. EPA, Region V, 77 W. Jackson Blvd., Chicago, IL 60604, (312) 886–7253 or Don Deblasio (P–19J), Office of Public Affairs, U.S. EPA, Region V, 77 W. Jackson Blvd., Chicago, IL 60604, (312) 886–4360.

SUPPLEMENTARY INFORMATION:

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I. Introduction
II. NPL Deletion Criteria
III. Deletion Procedures
IV. Basis for Intended Site Deletion

I. Introduction

The U.S. Environmental Protection Agency (EPA) Region V announces its Reopening of the comment period for the intent to delete the Berlin and Farro Liquid Incineration Site from the National Priorities List (NPL), which constitutes Appendix B of the National Oil and Hazardous Substances Pollution