

employer that is not a controlled foreign corporation is funded through a foreign employees' trust, the foreign employer is considered to be the grantor of the foreign employees' trust for purposes of this paragraph (a).

(b) *Effective date.* This section applies to taxable years of a foreign corporation ending after September 27, 1996.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

[FR Doc. 96-24864 Filed 9-26-96; 8:45 am]

BILLING CODE 4830-01-U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[MD033-7157b; FRL-5603-2]

Approval and Promulgation of Air Quality Implementation Plans; Maryland 1990 Base Year Emission Inventory

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Maryland for the purpose of establishing 1990 ozone base year emission inventories for the Maryland ozone nonattainment areas. In the Final Rules section of this Federal Register, EPA is approving the state's SIP revision as a direct final rule without prior proposal because the Agency views this as noncontroversial SIP revision and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time.

DATES: Comments must be received in writing by October 28, 1996.

ADDRESSES: Comments may be mailed to David Arnold, Section Chief, Ozone/CO & Mobile Sources Section, Mailcode 3AT21, Environmental Protection Agency, Region III, 841 Chestnut Building, Philadelphia, Pennsylvania 19107. Copies of the documents relevant to this action are available for public inspection during normal business

hours at the EPA office listed above; and Maryland Department of the Environment, 2500 Broening Highway, Baltimore, Maryland 21224.

FOR FURTHER INFORMATION CONTACT: Rose Quinto, (215) 566-2182, at the EPA Region III office, or via e-mail at quinto.rose@epamail.epa.gov. While information may be requested via e-mail, comments must be submitted in writing in the above Region III address.

SUPPLEMENTARY INFORMATION: See the information provided in the Direct Final action of the same title, Maryland 1990 Base Year Emission Inventory, which is located in the Rules and Regulations section of this Federal Register.

Authority: 42 U.S.C. 7401-7671q.

Dated: August 21, 1996.

W. Michael McCabe,

Regional Administrator, Region III.

[FR Doc. 96-24525 Filed 9-26-96; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Part 258, 264, and 265

[FRL-5617-3]

RIN 2050-A77

Financial Assurance Mechanisms Corporate Owners and Operators of Municipal Solid Waste Landfill Facilities and Hazardous Waste Treatment, Storage, and Disposal Facilities

AGENCY: Environmental Protection Agency.

ACTION: Notice of data availability.

SUMMARY: EPA is soliciting public comment on a document that the Agency relied upon in promulgating a notice of proposed rulemaking on October 12, 1994. The Agency inadvertently omitted the document from the rulemaking docket for part of the public comment period on the proposal. The October 12, 1994, proposal relates to financial assurance mechanisms for corporate owners and operators of municipal landfill facilities and hazardous waste treatment, storage, and disposal facilities. Today's notice provides additional time to submit comments on the missing document. Today's request for comment is limited to the issues addressed by the missing document; it does not solicit comment on other aspects of the October 12, 1994, proposal.

DATES: Written comments must be received on or before October 28, 1996.

ADDRESSES: Written comments on the document should be addressed to the docket clerk at the following address: U.S. Environmental Protection Agency,

RCRA Docket (OS-305), 401 M Street SW., Washington, DC 20460.

Commenters should send one original and two copies and place the docket number (F-93-FTMP-FFFFF) in the comments. The docket is open from 9 a.m. to 4 p.m., Monday through Friday, except for Federal holidays. Docket materials may be reviewed by appointment by calling (202) 260-9327. Copies of docket material may be made at no cost, with a maximum of 100 pages of material from any one regulatory docket. Additional copies are \$0.15 per page.

FOR FURTHER INFORMATION CONTACT: RCRA Hotline at 1-800-424-9346 (in Washington, D.C., call (703) 412-9810), or Dale Ruhter (703) 308-8192, Office of Solid Waste, U.S. Environmental Protection Agency, 401 M Street SW., Washington, DC 20460.

SUPPLEMENTARY INFORMATION: On October 12, 1994 EPA proposed to amend the financial assurance regulations under the Resource Conservation and Recovery Act by adding two financial assurance mechanisms to those currently available to assure closure, post-closure, or corrective action costs associated with municipal solid waste landfills under subtitle D: (1) A financial test for use by corporate owners and operators, and (2) a guarantee for use by firms that wish to guarantee the costs for an owner or operator (59 FR 51523).

In developing the Agency's proposed corporate financial test, the Agency considered an alternate financial test developed by the Meridian Corporation. The alternative test had been submitted for EPA's consideration by the National Solid Waste Management Association (NSWMA). As discussed in the October 12, 1994, proposal (59 FR at 51531), the Agency determined that the alternate financial test was not as effective in minimizing public and private costs as the Agency's previously proposed financial test (56 FR 30201, July 1, 1991). Accordingly, the Agency indicated that it would not conduct further analysis of the Meridian Corporation's alternate financial test.

The October 12, 1994, proposal indicated that the Agency had included an analysis of the Meridian Corporation's alternate financial test in the rulemaking docket. However, the analysis, Evaluation of the Meridian Report on Financial Assurance (October 4, 1989, 14 pages), had been inadvertently omitted from the rulemaking docket at the beginning of the public comment period. The Agency's analysis was placed in the docket on December 1, 1994. The public

comment period for the proposal ended on December 12, 1994.

Today's notice provides an additional thirty days to submit comments on the Agency's analysis that was missing from the docket. Today's request for comment, however, is limited to the issues addressed by the Agency's analysis; it does not solicit comment on other aspects of the October 12, 1994, proposal.

List of Subjects

40 CFR Part 258

Environmental protection, Reporting and recordkeeping requirements, Waste treatment and disposal.

40 CFR Part 264

Hazardous waste, Reporting and recordkeeping requirements.

40 CFR Part 265

Hazardous waste, Reporting and recordkeeping requirements.

Dated: September 16, 1996.

Elizabeth A. Cotsworth,

Acting Director, Office of Solid Waste.

[FR Doc. 96-24856 Filed 9-26-96; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Part 300

[FRL-5615-4]

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

AGENCY: Environmental Protection Agency.

ACTION: Notice of intent for partial deletion of the Lakewood Site from the national priorities list.

SUMMARY: The United States Environmental Protection Agency (EPA) Region 10 announces its intent to delete the soil unit of the Lakewood Site located in Lakewood (Pierce County), Washington, from the National Priorities List (NPL) and requests public comment on this action. The NPL constitutes Appendix B to the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), 40 CFR Part 300, which EPA promulgated pursuant to Section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). This partial deletion of the Lakewood Site is proposed in accordance with 40 CFR 300.425(e) and the Notice of Policy Change: Partial Deletion of Sites Listed on the National Priorities List. 60 FR 55466 (Nov. 1, 1995).

This proposal for partial deletion pertains to the soil unit and includes all contaminated soil/sludge on the Plaza Cleaners (a dry cleaner) property, which was the source of the soil and ground-water contamination at the Lakewood Site. A plume of contaminated ground water, resulting from former disposal practices at the dry cleaner, is treated via air stripping at the Lakewood Water District production wells. The ground-water unit will remain on the NPL, and treatment via air stripping will continue at the Lakewood Water District production wells. EPA bases its proposal to delete the soil unit at the Lakewood Site on the determination by EPA and the State of Washington Department of Ecology (Ecology), that all appropriate actions under CERCLA have been completed to protect human health, welfare and the environment related to soil contamination at the site.

DATES: EPA will accept comments concerning its proposal for partial deletion for thirty (30) days after publication of this document in the Federal Register and a newspaper of record.

ADDRESSES: Comments may be mailed to: Ms. Ann Williamson, Superfund Site Manager, U.S. EPA, Region 10 (M/S ECL-113), 1200 Sixth Avenue, Seattle, Washington 98101, 1-800-424-4372 or (206) 553-2739.

INFORMATION REPOSITORIES:

Comprehensive information on the Lakewood Site as well as information specific to this proposed partial deletion is available for review at EPA's Region 10 office in Seattle, Washington, and at the information repositories listed below. Since this site predates the Superfund Amendments and Reauthorization Act (SARA), no Administrative Record exists; however, the Site File and the Deletion Docket for this partial deletion are maintained at EPA Region 10's Regional Office Superfund Records Center, 1200 Sixth Avenue, Seattle, Washington 98101. The Record Center's hours of operation are 8:30-4:30 p.m., Monday-Friday, and the Records Center staff can be reached at (206) 553-4494.

Other information repositories where the Deletion Docket is available for public review include:

Lakewood Library, 6300 Wildaire Road Southwest, Tacoma, Washington

Tacoma Public Library, 1102 Tacoma Avenue, Northwest Room, Tacoma, Washington.

FOR FURTHER INFORMATION CONTACT: Ann Williamson, 206-553-2739.

SUPPLEMENTARY INFORMATION:

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- III. Deletion Procedures
- IV. Basis for Intended Partial Site Deletion

I. Introduction

The United States Environmental Protection Agency (EPA) Region 10 announces its intent to delete a portion of the Lakewood Site, located in Lakewood (Pierce County), Washington, from the National Priorities List (NPL), which constitutes Appendix B of the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), 40 CFR Part 300, and requests comments on this proposal. This proposal for partial deletion pertains to the soil unit, and includes all contaminated soil/sludge on the Plaza Cleaners (a dry cleaner) property, which was the source of the soil and ground-water contamination at the site. A plume of contaminated ground water, resulting from former disposal practices at the dry cleaner, is treated via air stripping at the Lakewood Water District production wells. The primary contaminant in soil was perchloroethylene (PERC). The soil unit was confined to an area on the Plaza Cleaners property. The site boundary, including the plume of contaminated ground water, is predominantly residential to the north of the Burlington Northern Railroad tracks and commercial/light industrial along the Pacific Highway. Lakewood Water District's two production wells are located on a fenced site immediately south of Plaza Cleaners, across Interstate 5. Residential property lies to the east, and McChord Air Force Base to the southeast of the wells.

In July 1981, EPA sampled drinking water wells in the Tacoma area for contamination by volatile organic compounds. The tests indicated that the Lakewood Water District production wells, H1 and H2, were contaminated with trichloroethylene (TCE), tetrachloroethylene (PERC), and cis-1,2 dichloroethylene (cis-1,2 DCE). In August 1981, the Lakewood Water District took these wells temporarily out of production and notified its customers of the problem. EPA installed 24 monitoring wells, and contaminated surficial soil in the source area was excavated. Following the shutdown of the wells, the Washington State Department of Ecology (Ecology) and EPA conducted several investigations and cleanup activities. Soil on the Plaza Cleaners property was contaminated with PERC, a solvent that Plaza Cleaners used in their dry cleaning process.