

several alleged causes of the rollover, the only specific defect the petitioner alleges is the failure of the safety belt system to hold the occupant in a rollover. Consequently, the agency focused on that alleged defect in processing the petition.

NHTSA's Office of Defects Investigation searched its computerized database for all complaints relating to the safety belt system on model year 1987 through 1989 Subaru vehicles. The complaint descriptions were examined for any problem relating to failure of the safety belt system to restrain the occupant in a vehicle accident. The search yielded only six complaints, four of which were on 1988 Subaru GL models (sedan and wagon styles) and the other two of which were on DL model wagons, one for model year 1987 and another for model year 1989.

Of these six complaints, four had incident dates prior to the end of calendar year 1991. The remaining two were dated June and December 1995. The DL model complaints had incident dates of June 1990 and November 1991. Three out of the six complaints were allegedly accident related and four injuries resulted. The injuries have not been confirmed to be the result of a safety belt malfunction.

In order to gauge the severity of the issue, the six Subaru complaints were compared with those on 14 other similar models for the model years 1987 through 1989. All complaint rates are based on number of complaints versus the vehicle population. The database showed that the Subaru GL/DL models had lower "failure to restrain" complaint rates than did many other models. The rates varied from 5.39 to 0.64, with an average rate of 2.47 complaints per 100,000 vehicles. The Subaru GL/DL complaint rate for model years 1987 through 1989 was 1.71.

The Office of Defects Investigation also searched its databases for any recalls, past or present investigations, and any service bulletins relating to the alleged defect on 1988 Subaru vehicles and found none.

Based on the information available at this time, the fact that the Subaru "failure to restrain" complaint rate is lower than that of other similar models (i.e., Toyota Tercel, Honda Civic, Ford Escort and Toyota Camry), and the petitioner's failure to specify any particular problem with respect to the design or construction of the subject safety belt system, the agency has determined that it would not be appropriate to devote agency resources to an investigation. For the above reasons, the petition is hereby denied.

Authority: 49 U.S.C. 30162(a); delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: November 1, 1996.

Michael B. Brownlee,
Associate Administrator for Safety Assurance.

[FR Doc. 96-28901 Filed 11-8-96; 8:45 am]

BILLING CODE 4910-59-P

Saint Lawrence Seaway Development Corporation

Advisory Board; Notice of Meeting

Pursuant to Section 10(a)(2) of the Federal Advisory Committee Act (Pub. L. 92-463; 5 U.S.C. App. I) notice is hereby given of a meeting of the Advisory Board of the Saint Lawrence Seaway Development Corporation, to be held at 2:00 p.m., November 20, 1996, Corporation's Washington, D.C. office, 400 7th Street, S.W., Suite 5424, Washington, D.C. 20590 via conference call. The agenda for this meeting will be as follows: Opening Remarks; Consideration of Minutes of Past Meeting; Review of Programs; New Business; and Closing Remarks.

Attendance at meeting is open to the interested public but limited to the space available. With the approval of the Administrator, members of the public may present oral statements at the meeting. Persons wishing further information should contact not later than November 18, 1996, Marc C. Owen, Advisory Board Liaison, Saint Lawrence Seaway Development Corporation, 400 Seventh Street, S.W., Washington, D.C. 20590; 202-366-0091.

Any member of the public may present a written statement to the Advisory Board at any time.

Issued at Washington, D.C. on October 30, 1996.

Marc C. Owen,
Advisory Board Liaison.

[FR Doc. 96-28839 Filed 11-8-96; 8:45 am]

BILLING CODE 4910-61-M

Surface Transportation Board

[STB Finance Docket No. 33131]

Dallas, Garland and Northeastern Railroad—Trackage Rights Exemption—The Kansas City Southern Railway Company

The Kansas City Southern Railway Company (KCS) has agreed to grant local trackage rights to the Dallas, Garland and Northeastern Railroad (DGNO) over tracks in Dallas, TX, from milepost 210.5 (STA 3521 + 45), in Garland, TX, to milepost 220.28 (STA 3006 + 89), in Tenneson, TX, and from

the point of switch at KCS's connection with the Browder yard at milepost 5 + 2677.87 (STA 423 + 35.2) to milepost 8+4886 (STA 290 + 77.87) on the trackage commonly known as the Hale Cement Spur.

The transaction was scheduled to be consummated on October 10, 1996.

The trackage rights will improve the efficiency of operations in the West Dallas area and increase the satisfaction of shippers located on the Hale Cement Spur.

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).

This notice is filed under 49 CFR 1180.2(d)(7). If it 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 automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33131, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, NW., Washington, DC 20423. In addition, a copy of each pleading must be served on Jay M. Nadlman, Esq., The Kansas City Southern Railway Company, 114 West Eleventh Street, Kansas City, MO 64105.

Decided: November 5, 1996.

By the Board, David M. Konschnik,
Director, Office of Proceedings.
Vernon A. Williams,
Secretary.

[FR Doc. 96-28886 Filed 11-8-96; 8:45 am]

BILLING CODE 4915-00-P

[STB Finance Docket No. 33245]

Southern Pacific Transportation Company—Trackage Rights Exemption—Union Pacific Railroad Company

Union Pacific Railroad Company (UP) has agreed to grant overhead trackage rights to Southern Pacific Transportation Company (SP) over three rail segments that total approximately 85.6 miles of contiguous rail lines located in Oakland and in the vicinity of Oakland, CA, as follows: (1) The Canyon Subdivision between Magnolia Tower (MP 5.80) and Niles Junction (MP 30.90); (2) the Canyon Subdivision between Stockton (MP 91.50) and Haggin Yard (Sacramento) (MP 139.80);

and (3) the San Jose Subdivision between Niles Junction (MP 0.00) and Milpitas (MP 12.20). The transaction was expected to be consummated on November 4, 1996, or as soon as possible after November 2, 1996, the effective date of the exemption.

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. 33245, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, NW., Washington, DC 20423 and served on: James V. Dolan, Vice President-Law, 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: November 4, 1996.

By the Board, David M. Konschnik,
Director, Office of Proceedings.
Vernon A. Williams,
Secretary.

[FR Doc. 96-28887 Filed 11-8-96; 8:45 am]

BILLING CODE 4915-00-P

[STB Finance Docket No. 33244]

Union Pacific Railroad Company— Trackage Rights Exemption—Southern Pacific Transportation Company

Southern Pacific Transportation Company (SP) has agreed to grant overhead trackage rights to Union Pacific Railroad Company (UP) over six rail segments that total approximately 108 miles of contiguous rail lines located in Oakland and in the vicinity of Oakland, CA, as follows: (1) the Coast Line between Oakland (MP 3.9) and Newark (MP 30.6); (2) the Hayward Line between Elmhurst (MP 13.4) and Niles (MP 29.2); (3) the Milpitas Line between Niles (MP 29.2 and Milpitas (MP 40.7); (4) the Tracy Line between Newark (MP 37.2) and Niles Junction (MP 43.0); (5) the Fresno Line between Stockton (MP 90.9) and Elvas (MP 136.2); and (6) the Sacramento Line between Sacramento

(MP 88.9) and Elvas (MP 91.8).¹ The transaction was expected to be consummated on November 4, 1996, or as soon as possible after November 2, 1996, the effective date of the exemption.

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. 33244, 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: Robert T. Opal, 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: November 4, 1996.

By the Board, David M. Konschnik,
Director, Office of Proceedings.
Vernon A. Williams,
Secretary.

[FR Doc. 96-28885 Filed 11-08-96; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[LR-274-81]

Proposed Collection; Comment Request For Regulation Project

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,

¹ UP has confirmed that the Hayward Line is between Elmhurst and Niles (rather than Niles Junction), the Milpitas Line is between Niles (rather than Niles Junction) and Milpitas, and the six rail segments total approximately 108 miles (rather than 107.8 miles).

Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, LR-274-81 (TD 8067), Accounting for Long-Term Contracts (§ 1.451-3).

DATES: Written comments should be received on or before January 13, 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: Accounting for Long-Term Contracts.

OMB Number: 1545-0736.

Regulation Project Number: LR-274-81 (Final).

Abstract: These recordkeeping requirements are necessary to determine whether the taxpayer properly allocates indirect contract costs to extended period long-term contracts under the regulations. The information will be used to verify the taxpayer's allocations of indirect costs and to ensure compliance with the cost-accounting principles of section 1.451-3 of the regulations.

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

Type of Review: Extension of OMB approval.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,000.

Estimated Time Per Respondent: 10 hours, 1 minute.

Estimated Total Annual Burden Hours: 10,010.

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