

to the time already elapsed since the application was filed, affords ample opportunity to file evidence and argument in opposition to the application.

In addition, we note that many of the pleadings we received in response to our request for comments on the procedural schedule for consideration of transportation issues instead raise concerns with environmental issues. As noted, we will separately address environmental issues in a subsequent decision after completion of the EIS process. Other comments are directed more to the transportation merits of the application than the procedural schedule.

As mentioned, our previous decision required DM&E to cause to be published new notices setting forth the schedule we are adopting here and certifying to us that it has done so. We are reiterating that requirement here.

In addition to setting forth the procedural schedule, the new notices must clearly set forth the filing requirements we established here, which we are modifying slightly from those originally contemplated. These filing requirements are: first, anyone who intends to file comments in this proceeding and to participate fully as a party of record (POR) must file with the Secretary of the Board an original and 10 copies of a notice of intent to participate in the proceeding by May 27, 1998. The Board will then issue a list of those persons who have given notice of their intent to participate.<sup>9</sup> All documents (including comments) filed under the procedural schedule must be served on each person identified on this service list as a POR and each person making a filing must certify to the Secretary of the Board that he or she has done so. Persons not participating as a POR may obtain copies of pleadings through the Board's copy contractor, DC News & Data, Inc., 1925 K Street, N.W., Suite 210, Washington, DC 20006. Telephone: (202) 289-4357. [Assistance for the hearing impaired is available through TDD Services (202) 565-1695.] Second, so that all PORs may have the benefit of receiving all comments, we are requiring that, in order to be considered, any previously submitted comments addressing the transportation merits of the proposed construction must be resubmitted and properly

served on all PORs once we issue the service list. Previously submitted transportation comments will not be considered unless resubmitted and served. We recognize that this will create duplicate pleadings in some circumstances, but feel it is necessary to ensure complete dissemination of all comments.<sup>10</sup>

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

Decided: April 30, 1998.

By the Board, Chairman Morgan and Vice Chairman Owen.

**Vernon A. Williams,**  
Secretary.

#### Procedural Schedule

In the following schedule, the term "P" designates the date that the Board issues this procedural schedule and "P + n" means "n" days following that date.

P—Procedural schedule established by the Board.

P+7—Due date for publication by DM&E of newspaper notice announcing the procedural schedule.

P+20—Due date for notices of intent to participate as a party of record

P+35—Due date for written comments on transportation aspects of the Application.

P+40—Due date for DM&E's replies to written comments on transportation aspects of the Application.

P+70—Board decision ordering hearing under modified procedures.

P+115—Due date for evidence and argument in opposition to the transportation aspects of the Application.

P+135—Due date for DM&E's reply evidence and argument in support of the transportation aspects of the Application.

P+180 (or earlier)—Service of preliminary decision on whether the transportation criteria of section 10901 have been met.

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BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Customs Service

[T.D. 98-36]

#### Customs Accreditation of Herguth Laboratories, Inc. as an Accredited Laboratory

**AGENCY:** Customs Service, Department of the Treasury

**ACTION:** Notice of accreditation of Herguth Laboratories, Inc. as a commercial accredited laboratory.

**SUMMARY:** Herguth Laboratories, Inc., of Vallejo, California, has applied to U.S. Customs for an extension of accreditation to perform petroleum analysis methods under § 151.13 of the Customs Regulations (19 CFR 151.13) to their Vallejo, California facility. Customs has determined that Herguth Laboratories, Inc. meets all of the requirements for accreditation as a Commercial Laboratory to perform (1) API Gravity, (2) Sediment, (3) Distillation, (4) Reid Vapor Pressure (5) Saybolt Universal Viscosity, (6) Sediment by Extraction, (7) Percent by Weight of Sulfur and (8) Percent by Weight of Lead. Therefore, in accordance with § 151.13(f) of the Customs Regulations, Herguth Laboratories, Inc., is granted accreditation to perform the analysis methods listed above.

**LOCATION:** Herguth Laboratories, Inc. accredited site is located at: 101 Corporate Place, Vallejo, California 94590-6968

**EFFECTIVE DATE:** April 24, 1998.

**FOR FURTHER INFORMATION CONTACT:** Michael J. Parker, Science Officer, Laboratories and Scientific Services, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Room 5.5-B, Washington, DC 20229 at (202) 927-1060.

Dated: April 27, 1998.

**George D. Heavey,**  
Director, Laboratories and Scientific Services.  
[FR Doc. 98-12090 Filed 5-6-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 88-30 and Notice 88-132

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

<sup>9</sup>The Office of the Secretary will start compiling the official service list in this proceeding after service of this decision adopting a procedural schedule. Persons named on any earlier service list will not automatically be placed on the official service list for this proceeding. Therefore, any person who wishes to be a POR must file a notice of intent to participate by May 27, 1998.

<sup>10</sup>We emphasize that interested persons that do not wish to participate formally in this phase of the proceeding addressing the transportation merits of the application need not become a POR to participate fully in the environmental phase of the proceeding. We note that cross service of comments is not ordinarily required in the environmental review process.

**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 two existing notices, Notice 88-30, Diesel Fuel and Aviation Fuel Imposed at Wholesale Level, and Notice 88-132, Diesel and Aviation Fuel Taxes; Rules Effective 1/1/89.

**DATES:** Written comments should be received on or before July 6, 1998, 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 notices should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Notice 88-30, Diesel Fuel and Aviation Fuel Imposed at Wholesale Level; Notice 88-132, Diesel and Aviation Fuel Taxes; Rules Effective 1/1/89.

*OMB Number:* 1545-1043.

*Notice Number:* Notice 88-30 and Notice 88-132.

*Abstract:* Notice 88-30 and Notice 88-132 require certain persons involved with diesel or aviation fuel (1) to be registered with the Internal Revenue Service, (2) to maintain certain records, and (3) to provide certificates to support exempt purchases. Because of the Code amendments made by the Omnibus Budget Reconciliation Act of 1993, these requirements now apply only with respect to aviation fuel.

*Current Actions:* There are no changes being made to the notices at this time.

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Respondents:* 3,500.

*Estimated Time Per Respondent:* 1 hour, 6 minutes.

*Estimated Total Annual Burden Hours:* 3,850.

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 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: May 1, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[INTL-45-86]

#### 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an

existing final regulation, INTL-45-86 (TD 8125), Foreign Management and Foreign Economic Processes Requirements of a Foreign Sales Corporation (§ 1.924).

**DATES:** Written comments should be received on or before July 6, 1998, 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Foreign Management and Foreign Economic Processes Requirements of Foreign Sales Corporation.

*OMB Number:* 1545-0904.

*Regulation Project Number:* INTL-45-86.

*Abstract:* This regulation provides rules for complying with foreign management and foreign economic process requirements to enable foreign sales corporations to produce foreign trading gross receipts and qualify for reduced tax rates. Section 1.924(d)-1(b)(2) of the regulation requires that records must be kept to verify that the necessary activities were actually performed outside the United States.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Recordkeepers:* 11,001.

*Estimated Time Per Recordkeeper:* 2 hours.

*Estimated Total Recordkeeping:* 22,001.

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