

Docket No. 93-039-1, Regulatory Analysis and Development, PPD, APHIS, Suite 3C03, 4700 River Road Unit 118, Riverdale, MD 20737-1238. Please state that your comments refer to Docket No. 93-039-1. Comments received may be inspected at USDA, room 1141, South Building, 14th Street and Independence Avenue SW., Washington, DC, between 8 a.m. and 4:30 p.m., Monday through Friday, except holidays. Persons wishing to inspect comments are requested to call ahead on (202) 690-2817 to facilitate entry into the comment reading room.

FOR FURTHER INFORMATION CONTACT: Dr. David Espeseth, Deputy Director, Veterinary Biologics, BBEP, APHIS, 4700 River Road Unit 148, Riverdale, MD 20737-1237, (301) 734-8245.

SUPPLEMENTARY INFORMATION: On October 11, 1994, we published in the **Federal Register** (59 FR 51390-51392, Docket No. 93-039-1) a proposed rule to amend the regulations in 9 CFR part 113 to include a Standard Requirement for *Escherichia coli* bacterins. Comments on the proposed rule were required to be received on or before December 12, 1994.

Based on a request from a national trade association, we published on May 17, 1995, a notice in the **Federal Register** (60 FR 26384, Docket No. 93-039-2) that reopened and extended the comment period until August 15, 1995.

So that we may consider comments submitted after that date, we are reopening and extending the public comment period on Docket No. 93-039-1 an additional 30 days, until September 14, 1995. During this period, interested persons may submit their comments for our consideration.

Authority: 21 U.S.C. 151-159, 7 CFR 2.17, 2.51, and 371.2(d).

Done in Washington, DC, this 15th day of August 1995.

Terry Medley,

Acting Administrator, Animal and Plant Health Inspection Service.

[FR Doc. 95-20713 Filed 8-21-95; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

15 CFR Part 990

Natural Resource Damage Assessments

AGENCY: National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Notice of public meetings.

SUMMARY: Section 1006(e)(1) of the Oil Pollution Act requires the President, acting through the Under Secretary of Commerce for Oceans and Atmosphere, to promulgate regulations for the assessments of natural resources damages resulting from the discharge of oil. The National Oceanic and Atmospheric Administration (NOAA) proposed those regulations on August 3, 1995 (60 FR 39804). NOAA wishes to announce a Conference on the Proposed Rule for the Natural Resources Damage Assessment Provisions of the Oil Pollution Act of 1990, that will be held in two locations: in Washington, DC on August 30-31, 1995 and in San Francisco, California on September 6-7, 1995. The regulations have been significantly revised in response to comments received on the January 7, 1994 proposed rule. These meetings are designed to encourage discussion on the proposed rule and NOAA's new approach to natural resource damage assessment. For more information or to register for one of the Conference locations, please contact the conference coordinator at the telephone number below.

DATES: The meetings will be held August 30-31, 1995 in Washington, DC and September 6-7, 1995 in San Francisco, California.

ADDRESSES: The August 30-31 meeting will be held at the U.S. Department of Commerce, Herbert C. Hoover Bldg., Main Auditorium, 14th & Constitution Ave., NW, Washington, DC. The September 6-7 meeting will be held at Fort Mason Center, Landmark Building C 2nd Floor, Room 215, San Francisco, California.

FOR FURTHER INFORMATION CONTACT: David Chapman, Conference Coordinator, Damage Assessment Center, telephone (301) 713-3038, Ext. 200; FAX (301) 713-4387.

SUPPLEMENTARY INFORMATION: The Oil Pollution Act of 1990 (OPA), 33 U.S.C. 2701 *et seq.*, provides for the prevention of, liability for, removal of, and compensation for the discharge, or substantial threat of discharge, of oil into or upon the navigable waters of the United States, adjoining shorelines, or the Exclusive Economic Zone. Section 1006(e) requires the President, acting through the Under Secretary of Commerce for Oceans and Atmosphere, to develop regulations establishing procedures for natural resource trustees to use in the assessment of damages for injury to, destruction of, loss of, or loss of use of natural resources covered by OPA. Section 1006(b) provides for the

designation of federal, state, Indian tribe and foreign natural resource trustees to determine resource injuries, assess natural resource damages (including the reasonable costs of assessing damages), present a claim, recover damages, and develop and implement a plan for the restoration, rehabilitation, replacement, or acquisition of the equivalent of the injured natural resources under their trusteeship.

NOAA will hold a Conference on the Proposed Rule for the Natural Resource Damage Assessment provisions of the Oil Pollution Act of 1990 in two locations: in Washington, DC on August 30-31, 1995 and in San Francisco, California on September 6-7, 1995. The first day of the Conference, from 10:00 am to 5:30 pm, will be devoted to a presentation and explanation of the rule, ending with an initial question and answer session regarding specific issues relevant to the rule. The second day, from 9:00 am to 4:30 pm, will continue the question and answer session and will use two panel discussions to highlight specific aspects of restoration in the new rule. Topics include restoration of natural resources and their associated ecological and human services, focusing on the implications of the proposed rule and restoration techniques, methodologies, and case studies featuring successful projects.

These meetings are open to the public. Those with a direct interest in the assessment process are encouraged to attend, including representatives of industry, environmental groups, government agencies and the public. A synopsis of each meeting will be prepared and included in the administrative record of the rulemaking process.

Dated: August 16, 1995.

Terry D. Garcia,
General Counsel.

[FR Doc. 95-20637 Filed 8-21-95; 8:45 am]

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DEPARTMENT OF TREASURY

Internal Revenue Service

26 CFR Part 20

[PS-25-94]

RIN 1545-AS66

Requirements to Ensure Collection of Section 2056A Estate Tax

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the additional requirements necessary to ensure the collection of the estate tax imposed under section 2056A(b) with respect to taxable events involving qualified domestic trusts described in section 2056A(a). The text of those temporary regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written comments must be received by November 20, 1995. Outlines of topics to be discussed at the public hearing scheduled for January 16, 1996, at 10 a.m., must be received by December 26, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (PS-25-94), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered to: CC:DOM:CORP:T:R (PS-25-94), Internal Revenue Service, room 5228, 1111 Constitution Avenue NW., Washington, DC. The public hearing will be held in the Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Susan Hurwitz, (202) 622-3090; concerning submissions and the hearing, Michael Slaughter, (202) 622-7190 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in this notice of proposed rulemaking have been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act (44 U.S.C. 3504(h)). Comments on the collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, PC:FP, Washington, DC 20224.

The collections of information are in § 20.2056A-2T(d). This information is required by the IRS in order to ensure the collectibility of the estate tax imposed under section 2056A(b) in

cases (1) where a bond or letter of credit security arrangement alternative is adopted and (2) where the qualified domestic trust holds foreign real property or the principal residence exclusion applies. This information will be used to monitor compliance with the additional regulatory requirements contained in § 20.2056A-2T(d)(1)(i) and (iv). The likely respondents will be trustees of qualified domestic trusts. Estimated total annual reporting burden: 6110 hours. The estimated annual burden per respondent varies from 30 minutes to 3 hours, depending upon individual circumstances, with an estimated average of 1.37 hours.

Estimated number of respondents: 4470.

Estimated annual frequency of responses: 1.

Background

Temporary regulations in the Rules and Regulations portion of this issue of the **Federal Register** amend Estate Tax Regulations (26 CFR part 20) relating to section 2056A. The temporary regulations contain rules relating to the additional requirements to ensure the collectibility of the estate tax imposed under section 2056A.

The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments that are submitted timely (preferably a signed original and eight copies) to the IRS. All comments will be available for public inspection and copying.

A public hearing has been scheduled for January 16, 1996, at 10 a.m. in the

Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Because of access restrictions, visitors will not be admitted beyond the building lobby more than 15 minutes before the hearing starts.

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons that wish to present oral comments at the hearing must submit written comments by November 20, 1995 and submit an outline of the topics to be discussed and the time to be devoted to each topic by December 26, 1995.

A period of 10 minutes will allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of the proposed regulations is Susan Hurwitz, Office of Assistant Chief Counsel (Passthroughs and Special Industries). However, other personnel from IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 20

Estate taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 20 is proposed to be amended as follows:

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

Par. 1. The authority citation for part 20 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 20.2056A-2 is amended by adding paragraph (d) to read as follows:

§ 20.2056A-2 Requirements for qualified domestic trust.

* * * * *

(d) [The text of this proposed regulation is the same as the text of § 20.2056A-2T(d) published elsewhere in this issue of the **Federal Register**].

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 95-19865 Filed 8-21-95; 8:45 am]

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