

with any railroad in their corporate family; and (3) the transaction does not involve a Class I carrier.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to reopen will not stay the exemption's effectiveness. An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32866, must be filed with the Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423. In addition, a copy of each pleading must be served on Robert A. Wimbish, Rea, Cross & Auchincloss, Suite 420, 1920 N Street, NW, Washington, DC 20036.

Decided: March 1, 1996.

By the Board, David M. Konschnik,
Director, Office of Proceedings.

Vernon A. Williams,
Secretary.

[FR Doc. 96-7867 Filed 3-29-96; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

[Treasury Directive Number 12-51]

Affixing the Department of the Treasury Seal; Delegation of Authority

March 20, 1996.

1. *Delegation.* This Directive authorizes:

a. Heads of bureaus, the Inspector General, and their deputies to affix the Seal of the Department of the Treasury to authenticate originals and copies of books, records, papers, writings, and documents of the Department for all purposes, including the purposes authorized by 28 U.S.C. 1733(b);

b. The following officials in the Departmental Offices to affix the Seal of the Department of the Treasury:

(1) Deputy Assistant Secretary (Administration);

(2) Director, Printing and Graphics Division;

(3) Director, Administrative Operations Division; and

(4) Chief, Records Management and Resources Branch; and

c. The Deputy Assistant Secretary (Administration), heads of bureaus, and the Inspector General to procure and maintain custody of the dies for the Treasury seal.

2. *Redelegation.* Heads of bureaus, the Inspector General, and their deputies may redelegate in writing the authority in paragraph 1.a. to appropriate subordinate officials.

3. *Cancellation.* Treasury Directive 12-51, "Affixing the Department of the Treasury Seal," dated June 30, 1992, is superseded.

4. *Expiration Date.* This Directive shall expire three years from the date of issuance unless cancelled or superseded by that date.

5. *Office of Primary Interest.* Administrative Operations Division, Office of the Deputy Assistant Secretary (Administration), Office of the Assistant Secretary for Management & CFO.

George Muñoz,

Assistant Secretary for Management & CFO.

[FR Doc. 96-7807 Filed 3-29-96; 8:45 am]

BILLING CODE 4810-25-P

Internal Revenue Service

[IA-62-91 and LR-129-86]

Proposed Collection; Comment Request

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 existing final and temporary regulations, IA-62-91, and existing temporary regulations, LR-129-86, Capitalization and Inclusion in Inventory of Certain Costs. (Regulation § 1.263A).

DATES: Written comments should be received on or before May 31, 1996 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: Capitalization and Inclusion in Inventory of Certain Costs.

OMB Number: 1545-0987.

Regulation Project Number: IA-62-91 Final and Temporary; LR-129-86 Temporary.

Abstract: The requirements are necessary to determine whether taxpayers comply with the cost allocation rules of section 263A and with the requirements for changing their methods of accounting. The information will be used to verify taxpayers' changes in methods of accounting.

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

Type of Review: Extension of OMB approval.

Affected Public: Farms and business or other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time Per Respondent: The estimated annual reporting and recordkeeping burden per respondent varies from 1 hour to 9 hours, depending on individual circumstances, with an estimated average of 5 hours.

Estimated Total Annual Burden Hours: 100,000 hours.

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; and (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.

Approved: March 27, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-7881 Filed 3-29-96; 8:45 am]

BILLING CODE 4830-01-U