

Issued in Kansas City, Missouri, on March 11, 1998.

Michael Gallagher,

Manager, Small Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-243025-96]

RIN 1545-AU61

Tax Treatment of Cafeteria Plans; Hearing

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of public hearing on proposed regulations.

SUMMARY: This document provides notice of a public hearing on proposed amendments that would provide guidance on the circumstances under which a cafeteria plan participant may revoke an existing election and make a new election during a period of coverage.

DATES: The public hearing will be held on Tuesday, May 5, 1998, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Tuesday, April 14, 1998.

ADDRESSES: The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Requests to speak and outlines of oral comments should be submitted to the CC:DOM:CORP:R (REG-243025-96), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-243025-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Mike Slaughter of the Regulations Unit, Assistant Chief Counsel (Corporate), 202-622-7190 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is proposed regulations under section 125 of the Internal Revenue Code. These regulations appear in the **Federal Register** (62 FR 60196) on Friday, November 7, 1997.

The rules of § 601.601 (a)(3) of the "Statement of Procedural

Rules" (26 CFR part 601) shall apply with respect to the public hearing.

Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Tuesday, April 21, 1998, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answers to these questions.

Because of controlled access restrictions, attendees cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 98-7166 Filed 3-18-98; 8:45 am]

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DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Part 7

RIN 1024-AC67

Appalachian National Scenic Trail, Snowmobile Routes

AGENCY: National Park Service, Interior.

ACTION: Proposed rule.

SUMMARY: The National Park Service (NPS) is proposing to establish and designate trail crossings of snowmobile trails at three locations along the Appalachian National Scenic Trail. These trail crossings are part of a State approved network of snowmobile routes that exist on adjacent State lands. These crossings existed prior to the NPS assuming management of the National Scenic Trail. Designating these crossings fulfills assurances made by the NPS at the time of land acquisition that establishment of the permanent linear trail corridor would not sever established snowmobile routes. The Park Manager also will be provided the discretion to designate temporary snowmobile crossings in the Compendium of Superintendent's Orders.

DATES: Written comments will be accepted through May 18, 1998.

ADDRESSES: Comments should be addressed to: Park Manager, Appalachian National Scenic Trail, National Park Service, Harpers Ferry Center, Harpers Ferry, WV 25425.

FOR FURTHER INFORMATION CONTACT: Pamela Underhill, Park Manager, Appalachian National Scenic Trail, National Park Service, Harpers Ferry Center, Harpers Ferry, WV 25425. Telephone 304-535-6278.

SUPPLEMENTARY INFORMATION:

Background

This proposed regulation will designate portions of snowmobile trails, that are part of a State approved network of snowmobile routes, to cross NPS administered Appalachian National Scenic Trail lands in order to connect with other state approved routes. The intent of this regulation is to designate the minimum number of crossings necessary to accommodate Statewide snowmobile trail networks.

The Appalachian Trail is a north-south hiking trail that stretches nearly 2,160 miles from Katahdin, Maine, to Springer Mountain, Georgia, along the crest of the Appalachian Mountains. The Trail is administered by the Secretary of the Interior through the NPS, in consultation with the Secretary of Agriculture through the U.S. Forest Service, as part of the National Trails System. Upon completion of the land protection program, the NPS will have protected approximately 800 miles of the Trail and approximately 100,000 acres of land. Because NPS administered lands are intermingled with private, local, state and other federal government lands, differing regulations apply and varying land uses are allowed. These agencies have become partners in the Appalachian Trail cooperative management system. The linear nature of the resource and the varied land ownership patterns require special consideration in management planning.

Generally, any motorized use along the Appalachian Trail is prohibited, including snowmobiles. However, Section 7 (c) of the National Trails System Act provides for limited authority for allowing snowmobile use for crossings, emergencies and for adjacent landowners:

"The use of motorized vehicles by the general public along any national scenic trail shall be prohibited and nothing in this chapter shall be construed as authorizing the use of motorized vehicles within the natural and historical areas of the national park system, the national wildlife refuge system,