

Dated: September 11, 2000.  
**Brenda C. Teaster,**  
*Acting Chief, Records Management Division.*  
 [FR Doc. 00-23758 Filed 9-14-00; 8:45 am]  
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**DEPARTMENT OF LABOR**

**Occupational Safety and Health Administration**

**Agency Information-Collection Activities; Announcement of Office of Management and Budget (OMB) Approvals**

**AGENCY:** Occupational Safety and Health Administration (OSHA), Labor.

**ACTION:** Notice of approval.

**SUMMARY:** The Occupational Safety and Health Administration (OSHA)

announces that the Office of Management and Budget (OMB) approved the information-collection requirements found in certain sections of 29 CFR part 1926. This document provides the OMB approval numbers and expiration dates for these requirements.

**FOR FURTHER INFORMATION CONTACT:** Kathleen Martinez, Directorate of Policy, Occupational Safety and Health Administration, U.S. Department of Labor, Room N-3627, 200 Constitution Avenue, NW., Washington, DC 20210, telephone (202) 693-2444.

**SUPPLEMENTARY INFORMATION:** In a series of **Federal Register** notices, the Agency announced its requests to OMB to renew its current approvals for various information-collection (paperwork) requirements in its Construction standards. In these **Federal Register**

announcements, the Agency provided 60-day comment periods for the public to respond to OSHA's burden-hour and cost estimates.

In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520), OMB recently renewed its approval for these information-collection requirements and assigned OMB control numbers to these requirements. The table below provides the following information for each of these OMB-approved requirements: The title of, and CFR reference to, the standard that contains the requirement and, in some cases, the title of the requirement; the **Federal Register** reference (date, volume, and leading page) to OSHA's request for public comment on its burden-hour and cost estimates; the OMB control number; and the new expiration date.

Title	Federal Register reference	OMB control number	Expiration date
Methylenedianline (29 CFR 1926.60) .....	65 FR 11086 03/01/2000	1218-0183	01/31/2000
Rigging Equipment for Material Handling—Certifying Proof-Tests of Welded-End Attachments (29 CFR 1926.251(c)(15)(ii)).	65 FR 15018 03/20/2000	1218-0233	06/30/2002
Material Hoists, Personnel Hoists, and Elevators—Certifying Tests and Inspections of Personnel Hoists (29 CFR 1926.552(c)(15)).	65 FR 15652 03/23/2000	1218-0231	06/30/2002
General Provisions (for Blasting and the Use of Explosives)—Developing and Certifying Alternative Safety Methods (29 CFR 1926.900(k)(3)(i)).	65 FR 15651 03/23/2000	1218-0217	06/30/2002
Underground Transportation of Explosives—Certifying Inspections of Trucks (29 CFR 1926.903(e)).	65 FR 15650 03/23/2000	1218-0227	06/30/2002

Under 5 CFR 1320.5(b), an Agency cannot conduct, sponsor, or require a response to a collection of information unless: The collection displays a valid OMB control number; and the Agency informs respondents that they are not required to respond to the collection of information unless it displays a currently valid OMB control number.

**Authority and Signature**

Charles N. Jeffress, Assistant Secretary of Labor for Occupational Safety and Health, directed the preparation of this notice. The authority for this notice is the Paperwork Reduction Act of 1995 (44 U.S.C. 3506) and Secretary of Labor's Order No. 3-2000 (65 FR 50017).

Signed at Washington, DC, on September 11th, 2000.

**Charles N. Jeffress,**  
*Assistant Secretary of Labor.*  
 [FR Doc. 00-23701 Filed 9-14-00; 8:45 am]  
**BILLING CODE 4510-26-M**

**DEPARTMENT OF LABOR**

**Occupational Safety and Health Administration**

**Agency Information-Collection Activities; Announcement of Office of Management and Budget (OMB) Approvals**

**AGENCY:** Occupational Safety and Health Administration (OSHA), Labor.

**ACTION:** Notice of approval.

**SUMMARY:** The Occupational Safety and Health Administration (OSHA) announces that the Office of Management and Budget (OMB) approved the information-collection requirements found in certain sections of 29 CFR part 1910. This document provides the OMB approval numbers and expiration dates for these requirements.

**FOR FURTHER INFORMATION CONTACT:** Todd Owen, Directorate of Policy, Occupational Safety and Health Administration, U.S. Department of Labor, Room N-3627, 200 Constitution Avenue, NW., Washington, DC 20210, telephone (202) 693-2444.

**SUPPLEMENTARY INFORMATION:** In a series of **Federal Register** notices, the Agency announced its requests to OMB to renew its current approvals for various information-collection (paperwork) requirements in its health standards for General Industry. In these **Federal Register** announcements, the Agency provided 60-day comment periods for the public to respond to OSHA's burden-hour and cost estimates.

In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520), OMB renewed its approval for these information-collection requirements and assigned OMB control numbers to these requirements. The table below provides the following information for each of these OMB-approved requirements: The title of, and CFR reference to, the standard that contains the requirement; the **Federal Register** reference (date, volume, and leading page) to OSHA's request for public comment on its burden-hour and cost estimates; the OMB control number; and the new expiration date.

Title	Federal Register reference	OMB control number	Expiration date
Inorganic Arsenic (29 CFR 1910.1018) .....	65 FR 3977 01/25/2000	1218-0104	05/31/2003
Cotton Dust (29 CFR 1910.1043) .....	65 FR 12318 03/08/2000	1218-0061	01/31/2002
Methylenedianiline (29 CFR 1910.1050) .....	65 FR 11085 03/01/2000	1218-0184	01/31/2002
1,3-Butadiene (29 CFR 1910.1051) .....	63 FR 3979 01/25/2000	1218-0170	05/31/2003

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**Authority and Signature**

Charles N. Jeffress, Assistant Secretary of Labor for Occupational Safety and Health, directed the preparation of this notice. The authority for this notice is the Paperwork Reduction Act of 1995 (44 U.S.C. 3506) and Secretary of Labor's Order No. 3-2000 (65 FR 50017).

**Charles N. Jeffress,**  
*Assistant Secretary of Labor.*  
[FR Doc. 00-23702 Filed 9-14-00; 8:45 am]  
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**OFFICE OF MANAGEMENT AND BUDGET**

**Office of Federal Procurement Policy**

**Cost Accounting Standards Board; Accounting for the Cost of Employee Stock Ownership Plans**

**ACTION:** Notice.

**SUMMARY:** The Office of Federal Procurement Policy, Cost Accounting Standards Board, invites public comments concerning a Staff Discussion Paper on accounting for the cost of employee stock ownership plans (ESOP) under government contracts.

**DATES:** Comments must be in writing and must be received by November 14, 2000.

**ADDRESSES:** All comments should be addressed to Dr. Rein Abel, Director of Research, Cost Accounting Standards Board, Office of Federal Procurement Policy, 725 17th Street, NW, Room 9013, Washington, D.C. 20503. Attn: CASB Docket No. 00-03. The submission of public comments in writing, via letter, is requested, as

receipt of a readable data file via Internet e-mail cannot be assured. To facilitate the CAS Board's review of submitted comments, you may include with your written comments a three point five inch (3.5") computer diskette copy of your comments and denote the word processing format used.

**FOR FURTHER INFORMATION CONTACT:** Rein Abel, Director of Research, Cost Accounting Standards Board (telephone: 202-395-3254).

**SUPPLEMENTARY INFORMATION:**

**A. Regulatory Process**

The Cost Accounting Standards Board's rules, regulations and Standards are codified at 48 CFR Chapter 99. Section 26(g)(1) of the Office of Federal Procurement Policy Act, 41 U.S.C. 422(g), requires that the Board, prior to the establishment of any new or revised Cost Accounting Standard, complete a prescribed rulemaking process. The process generally consists of the following four steps:

1. Consult with interested persons concerning the advantages, disadvantages and improvements anticipated in the pricing and administration of Government contracts as a result of the adoption of a proposed Standard.
  2. Promulgate an Advance Notice of Proposed Rulemaking.
  3. Promulgate a Notice of Proposed Rulemaking.
  4. Promulgate a Final Rule.
- This proposal is step one of the four-step process.

**B. Background and Summary**

In response to the Cost Accounting Standards (CAS) Board's continuing research, a number of commenters have identified accounting for the cost of employee stock ownership plans under government contracts as an issue requiring Board consideration. The primary concern raised is the lack of guidance concerning this matter in applicable government contracting regulations, and the attempt by the contracting parties, in certain cases, to apply various provisions of the CAS to

accounting for the costs of ESOPs, when such CAS provisions do not explicitly address or even mention ESOPs. More specifically, issues have arisen in which the accounting for the cost of ESOPs have caused substantial controversies.

This Staff Discussion Paper represents the results of research performed by the staff of the Cost Accounting Standards Board, and is issued by the Board in accordance with the requirements of 41 U.S.C. 422(g)(1)(A). The statements contained herein do not necessarily represent the position of the Cost Accounting Standards Board.

**C. Public Comments**

Interested persons are invited to participate by submitting data, views or arguments with respect to this Staff Discussion Paper. All comments must be in writing and submitted to the address indicated in the **ADDRESSES** section.

**Nelson F. Gibbs,**  
*Executive Director, Cost Accounting Standards Board.*

**Cost Accounting Standards Board Staff Discussion Paper—Issues Relating to Employee Stock Ownership Plans (ESOPs)**

The Cost Accounting Standards (CAS) Board is examining the accounting issues related to the measurement, assignment and allocation of costs associated with Employee Stock Ownership Plans (ESOPs) to government contracts. This Staff Discussion Paper (SDP) is part of the Board's deliberative process that may lead to a pronouncement by the Board on this topic. The purpose of this SDP is to solicit comments on the relevant issues.

*Background*

The initial purpose of ESOPs was to encourage employee stock ownership of American industry. Such encouragement was contained in the Employee Retirement Income Security Act of 1974 (ERISA) and corresponding changes to the Internal Revenue Code. Congress has also commented on ESOP