

- Perform external corrosion direct assessment (ECDA) on the waiver sites of both lines. A minimum of one direct examination of each line will be performed.

- Perform stress corrosion cracking direct assessment on any pipe exposed as part of the work in support of this waiver.

Beyond 2005—

- Perform system integrity re-inspections in accordance with 49 CFR Part 192 Subpart O requirements.

4. Additional Considerations

In an October 7 letter, the Office of Pipeline Safety's Central Region office requested additional information to assist in evaluation of DEGT's waiver request:

Information on the timing of the class location change;

- Information demonstrating the condition of the pipeline coating;
- The results of depth of cover surveys;
- Description of any failures that occurred during hydrostatic testing;
- The results of in-line inspections; and
- Activities to address potential integrity issues associated with the hydrogen induced damage at hard spots after the November 2, 2003, failure on Line 15 in Kentucky.

This letter and any responses from DEGT will be placed in the docket for this Federal waiver request.

In addition, as part of its consideration of DEGT's waiver request, RSPA/OPS will also consider the cause(s) and contributing factor(s) to the November 2, 2003, failure of DEGT's Line 15 near the Owingsville Compressor Station in Bath County, Kentucky. The pipe used in Line 15 in Bath County, Kentucky and Line 15 in Scioto County, Ohio, were both manufactured by A.O. Smith and are of the same vintage.

5. Opportunity for Public Comments

This notice provides an opportunity for public comment on the DEGT waiver proposal. Comments should address whether or not DEGT's proposal complies with the criteria for consideration of waiver applications and any other issues regarding DEGT's proposed waiver.

After the comment period has ended, RSPA/OPS will evaluate the DEGT proposal and will consider all comments received by the deadline. RSPA/OPS will publish a subsequent **Federal Register** notice granting or denying DEGT's proposed waiver of § 192.611(a).

Authority: 49 U.S.C. 60118(c) and 49 CFR 1.53.

Issued in Washington, DC, on December 1, 2004.

Theodore L. Willke,

Deputy Associate Administrator for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1065-B and Schedule K-1

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 Form 1065-B, U.S. Return of Income for Electing Large Partnerships, and Schedule K-1, Partner's Share of Income (Loss) From an Electing Large Partnership.

DATES: Written comments should be received on or before February 7, 2005 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6515, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Carol Savage at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at CAROL.A.SAVAGE@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: U.S. Return of Income for Electing Large Partnerships (Form 1065-B), and Partner's Share of Income (Loss) From an Electing Large Partnership (Schedule K-1 (Form 1065-B)).

OMB Number: 1545-1626.

Form Number: Form 1065-B and Schedule K-1 (Form 1065-B).

Abstract: Internal Revenue Code Section 6031 and Regulation section

1.6031-1 requires partnerships to file a return. Internal Revenue Code sections 771-777, enacted by the Taxpayer Relief Act of 1997, allow large partnerships to elect to file a simplified return which requires fewer items to be reported to partners. Form 1065-B is used for this purpose.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and farms.

Estimated Number of Respondents: 100.

Estimated Time Per Respondent: Varies.

Estimated Total Annual Burden Hours: 470,332.

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: December 2, 2004.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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