

and inform him that fan tests are about to begin at each fan location. The petitioner asserts that the proposed alternative method would provide at least the same measure of protection as would the mandatory standard.

24. The Rosebud Mining Company LLC  
[Docket No. M-97-01-M]

The Rosebud Mining Company LLC, P.O. Box, Winnemucca, Nevada 89446 has filed a petition to modify the application of 30 CFR 57.9300(a) (berms or guardrails) to its Rosebud Unit Mine (I.D. No. 26-02241) located in Humboldt County, Nevada. The petitioner proposes to place posts along the edges of the roadway in order to better delineate the edge of the road. The petitioner states that installation of berms would reduce the amount of roadway and diminish safety by increasing the possibility of accidental collisions. The petitioner states that the proposed alternative method would provide at least the same measure of protection as would the mandatory standard.

Request for Comments

Persons interested in these petitions may furnish written comments. These comments must be filed with the Office of Standards, Regulations, and Variances, Mine Safety and Health Administration, Room 627, 4015 Wilson Boulevard, Arlington, Virginia 22203. All comments must be postmarked or received in that office on or before April 14, 1997. Copies of these petitions are available for inspection at that address.

Dated: March 6, 1997.

Patricia W. Silvey,

Director, Office of Standards, Regulations, and Variances.

[FR Doc. 97-6372 Filed 3-12-97; 8:45 am]

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**Occupational Safety and Health Administration**

**Proposed Information Collection Request Submitted for Public Comment and Recommendations; Reporting of Fatality or Multiple Hospitalization Incidents (1218-0007)**

**ACTION:** Notice.

**SUMMARY:** The Department of Labor, as part of its continuing effort to reduce paperwork and respondent burden conducts a preclearance consultation program to provide the general public and Federal agencies with an opportunity to comment on proposed and/or continuing collections of information in accordance with the

Paperwork Reduction Act of 1995 (PRA 95) (44 U.S.C. 3506(c)(2)(A)). This program helps to ensure that requested data can be provided in the desired format, reporting burden (time and financial resources) is minimized, collection instruments are clearly understood, and impact of collection requirements on respondents can be properly assessed. Currently, the Occupational Safety and Health Administration (OSHA) is soliciting comments concerning the proposed extension of approval for the paperwork requirements of 29 CFR 1904.8, Reporting of Fatality or Multiple Hospitalization Incidents.

**DATES:** Written comments must be submitted on or before May 12, 1997.

Written comments should:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the Agency, including whether the information will have practical utility;
- evaluate the accuracy of the Agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- enhance the quality, utility, and clarity of the information to be collected; and
- minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submissions of responses.

**ADDRESSES:** Comments are to be submitted to the Docket Office, Docket No. ICR-97-6, U.S. Department of Labor, Room N-2625, 200 Constitution Avenue, NW., Washington, DC 20210, telephone: (202) 219-7894. Written comments limited to 10 pages or less in length may also be transmitted by facsimile to (202) 219-5046.

**FOR FURTHER INFORMATION CONTACT:** Bonnie Friedman, Office of Information and Consumer Affairs, Occupational Safety and Health Administration, U.S. Department of Labor, Room N3647, 200 Constitution Avenue, NW, Washington, DC 20210, telephone: (202) 219-8148. Copies of the reference information collection request are available for inspection and copying in the Docket Office and will be mailed immediately to persons who request copies by telephoning Vivian Allen at (202) 219-8076. For electronic copies, contact OSHA's WebPage on Internet at <http://www.osha.gov/>.

**SUPPLEMENTARY INFORMATION:**

I. Background

OSHA promulgated regulation 29 CFR 1904.8 which currently requires employers to report work related fatalities and/or incidents involving the in-patient hospitalization of three or more employees to OSHA within 8 hours of learning of the incident. OSHA investigates such incidents in order to provide the Agency with information on the causes of employment fatalities, injuries and illnesses to identify and require correction of serious hazards and to prevent the occurrence of such incidents in the future. Such information can also be a source of support for new and revised safety and health standards. Investigators will determine whether there was a violation of OSHA standards, and, if so, whether the violation may have contributed to the incident. In addition, the Agency determines whether OSHA standards adequately cover the hazards which led to the incident. Therefore, such investigations must be prompt and thorough if they are to provide valid, useful information and achieve their intended purposes.

OSHA currently has approval from The Office of Management and Budget (OMB) for information collection requirements contained in 29 CFR 1904.8. That approval will expire on May 31, 1997, unless OSHA applies for an extension of the OMB approval. This notice initiates the process for OSHA to request an extension of the current OMB approval. This notice also solicits public comment on OSHA's existing paperwork burden estimates from those interested parties and to seek public response to several questions related to the development of OSHA's estimation. Interested parties are requested to review OSHA's estimates, which are based upon the most current data available, and to comment on their accuracy or appropriateness in today's workplace situation.

II. Current Actions

This notice requests an extension of the current OMB approval of the paperwork requirements in 29 CFR 1904.8, Reporting of Fatality or Multiple Hospitalization Incidents.

*Type of Review:* Extension of currently approved collection.

*Agency:* U.S. Department of Labor, Occupational Safety and Health Administration.

*Title:* Reporting of Fatality or Multiple Hospitalization Incidents.

*OMB Number:* 1218-0007.

*Agency Number:* Docket No. ICR-97-6.

*Frequency:* On occasion.

*Affected Public:* Business or other for-profit; Farms; Non-profit institutions; Small businesses or organizations.

*Number or respondents:* 6,349.

*Estimated Time Per Respondent:* 0.25 hours.

*Total Estimated Cost:* \$47,610.

*Total Burden Hours:* 1,587.

Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget approval of the information collection request. They will also become a matter of public record.

Dated: March 6, 1997.

Joseph DuBois,

Director, Division of Data Analysis, OSHA  
Office of Statistics.

[FR Doc. 97-6150 Filed 3-12-97; 8:45 am]

BILLING CODE 4510-26-M

## Pension and Welfare Benefits Administration

RIN 1210 AA57

### Notice and Request for Comments on Annual Reporting Enforcement Policy

**AGENCY:** Pension and Welfare Benefits Administration, Department of Labor.

**ACTION:** Notice and request for comments.

**SUMMARY:** The purpose of this notice is to invite public comment on the Department of Labor's adoption of an annual reporting enforcement policy pursuant to which the Department would not reject the annual report of a multiemployer welfare benefit plan solely because the accountant's opinion accompanying the report is "qualified" or "adverse" due to a failure to account and report for post-retirement benefit obligations in accordance with the financial statement disclosure requirements of the American Institute of Certified Public Accountants (AICPA) Statement of Position 92-6 (SOP 92-6).

**DATES:** Written comments should be received on or before May 12, 1997 to be assured of consideration.

**ADDRESSES:** Written comments should be directed to: Office of Regulations and Interpretations, Pension and Welfare Benefits Administration, Room N-5669, U.S. Department of Labor, 200 Constitution Ave., N.W., Washington, DC 20210. Attention: Reporting Enforcement Policy. All submissions will be open to public inspection at the Public Documents Room, Pension and Welfare Benefits Administration, Room N-5638, 200 Constitution Ave., N.W., Washington, DC 20210.

**FOR FURTHER INFORMATION CONTACT:** Eric A. Raps, Office of Regulations and Interpretations, Pension and Welfare Benefits Administration, U.S. Department of Labor, Washington D.C. 20210, (202) 219-8515 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### A. Background

In general, the administrator of an employee benefit plan with 100 or more participants at the beginning of a plan year is required under Title I of the Employee Retirement Income Security Act of 1974, as amended (ERISA), and the Department's regulations issued thereunder, to file a Form 5500 and to include as part of that report the opinion of an independent qualified public accountant.<sup>1</sup> The requirements governing the content of the opinion and report of the independent qualified public accountant are set forth in ERISA section 103(a)(3)(A) and 29 CFR 2520.103-1(b)(5).

ERISA section 104(a)(4) permits the Department to reject an annual report if it determines that there is a material qualification by an accountant contained in the opinion required to be submitted pursuant to section 103(a)(3)(A). If the Department rejects a filing under section 104(a)(4), and the administrator fails to submit a satisfactory filing within 45 days, the Department may, among other things, assess a civil penalty of up to a \$1,000 a day against the administrator for failing or refusing to file an annual report.<sup>2</sup>

The Department has received a number of inquiries from multiemployer plan administrators, trustees, benefit consultants, and accountants concerning whether a Form 5500 filed by an administrator of a multiemployer plan<sup>3</sup> that provides for post-retirement welfare benefits would be rejected by the Department solely because the independent qualified public accountant's opinion accompanying such report is "qualified" or "adverse" due to a failure to account and report for post-retirement welfare benefit obligations in accordance with the financial statement disclosure

<sup>1</sup> See ERISA §§ 101(b)(4) and 103, and 29 CFR 2520.103-1.

<sup>2</sup> See ERISA §§ 104(a)(5) and 502(c)(2), and 29 CFR 2560.502c-2.

<sup>3</sup> ERISA § 3(37)(A) defines "multiemployer plan" to mean a "plan—(i) to which more than one employer is required to contribute, (ii) which is maintained pursuant to one or more collective bargaining agreements between one or more employee organizations and more than one employer, and (iii) which satisfies such other requirements as the Secretary [of Labor] may prescribe by regulation."

requirements of SOP 92-6.<sup>4</sup> Post-retirement welfare benefits would include, for example, health and medical benefits for eligible retirees provided under a welfare benefit plan. In general, compliance with SOP 92-6 is required for financial statements of employee welfare benefit plans to be prepared in accordance with generally accepted accounting principles (GAAP). Among other things, SOP 92-6 amends the welfare plan financial statement disclosure requirements in the AICPA's Audit and Accounting Guide, "Audits of Employee Benefit Plans," to require welfare plans to account for and report post-retirement benefit obligations.<sup>5</sup>

The inquiries from multiemployer plan representatives generally questioned the usefulness of the post-retirement benefit obligation disclosure required under SOP 92-6 to multiemployer plan trustees or participants and beneficiaries. The inquiries also indicated that accounting and reporting for post-retirement obligations in accordance with the financial statement disclosure requirements of SOP 92-6 would result in substantial increases in both administrative burdens and costs to affected multiemployer plans.

The Department is considering whether the proposed annual reporting enforcement policy, as described below, should be adopted. In view of the fact that the AICPA made the SOP 92-6 guidelines applicable to multiemployer plans for plan years beginning after December 15, 1995, and the fact that the Department heretofore had not provided guidance on the issue, the Department decided that while this proposal is pending it would not reject annual reports of multiemployer plans filed for the 1996 and 1997 plan years solely because the accountant's opinion accompanying such report is "qualified" or "adverse" due to a failure to account and report for post-retirement welfare benefit obligations in accordance with SOP 92-6.

##### B. Proposed Annual Reporting Enforcement Policy

Pursuant to section 103(a)(3)(A), the independent qualified public accountant engaged on behalf of

<sup>4</sup> SOP 92-6, "Accounting and Reporting by Health and Welfare Benefit Plans", was issued by the AICPA on August 3, 1992. SOP 92-6 is effective for audits of financial statements of single employer plans with more than 500 participants for plan years beginning after December 15, 1992 and for single employer plans with no more than 500 participants for plan years beginning after December 15, 1994. SOP 92-6 is effective for audits of financial statements of multiemployer plans for plan years beginning after December 15, 1995.

<sup>5</sup> See paragraphs 36-49 of SOP 92-6.