• *E-Gov website: http:// www.Regulations.gov.* This site allows the public to enter comments on any **Federal Register** notice issued by any agency.

• *Fax:* 1–202–493–2251.

• *Mail:* Docket Management System: U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590.

• Hand Delivery: Docket Management System: U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays.

Instructions: You should identify the docket number for the special permit request you are commenting on at the beginning of your comments. If you submit your comments by mail, please submit two copies. To receive confirmation that PHMSA has received your comments, please include a self-addressed stamped postcard. Internet users may submit comments at http://www.Regulations.gov.

**Note:** There is a privacy statement published on *http://www.Reglations.gov.* Comments, including any personal information provided, are posted without changes or edits to *http:// www.Regulations.gov.* 

#### FOR FURTHER INFORMATION CONTACT:

*General:* Ms. Kay McIver by telephone at 202–366–0113, or email at *kay.mciver@dot.gov.* 

*Technical:* Mr. Steve Nanney by telephone at 713–628–7479, or by email at *Steve.Nanney@dot.gov.* 

**SUPPLEMENTARY INFORMATION:** Empire Pipeline, owned by National Fuel Gas Company, has requested a special permit for 49 Code of Federal Regulations (CFR) 192.112(c)(1) and (2), 192.112(f)(3), 192.328(a), and 192.328(e) for the Empire Connector Pipeline (ECP) to be able to operate at alternative MAOP of up to 80 percent SMYS of the pipe. To operate a natural gas pipeline at alternative MAOP, an operator must design, construct, and operate the pipeline in accordance with the Federal pipeline safety regulations of 49 CFR 192.112, 192.328, and 192.620.

Empire Pipeline is the operator of ECP. ECP is an interstate natural gas pipeline with 76.6 miles of 24-inch diameter pipe. The ECP runs north to south, from Victor to Coring, New York, through the counties of Ontario, Yates, Schuyler, Chemung and Steuben. The special permit requested segments of

ECP total 69.8 miles and are in Class 1 and 2 locations and includes some high consequence areas. The ECP special permit segments are mostly in rural areas though agricultural fields, open pastures, wooden areas, and mostly flat to rolling terrain. The ECP construction began in 2007 and the line was placed in service on December 10, 2008. The ECP presently has a MAOP of 1,290 pounds per square inch gauge (psig) and has operated at, or below the MAOP for the life of the pipeline. ECP proposed to utilize alternative MAOP to allow increasing the pipeline MAOP from 1,290 psig up to 1,440 psig. The ECP has 6.5 miles of Class 3 locations that are designed for the alternative MAOP. The Class 3 locations will be required to meet the special permit conditions. The Class 3 locations are proposed to be included in the special permit for a total mileage of 76.6 miles.

A draft environmental assessment (DEA) and proposed special permit conditions for ECP's operations at alternative MAOP are provided in the docket at http://www.Regulations.gov. In the DEA, Empire proposes alternative measures and activities that will be taken to mitigate safety and environmental risks in the continued operation of the ECP at the alternative MAOP. The proposed special permit conditions are a draft of operational measures that would be implemented by Empire throughout the life of the ECP special permit to maintain safety at the alternative MAOP.

We invite interested persons to participate by reviewing the special permit request, DEA, and proposed special permit conditions at *http:// www.Regulations.gov*, and by submitting written comments, data, or other views. Please include any comments on potential safety and environmental impacts that may result if the special permit is granted.

Before issuing a decision on the special permit request, PHMSA will evaluate all comments received on or before the comment closing date. Comments received after the closing date will be evaluated if it is possible to do so without incurring additional expense or delay. PHMSA will consider each relevant comment we receive in making our decision to grant or deny the request.

Issued in Washington, DC, on July 20, 2018, under authority delegated in 49 CFR 1.97.

#### Alan K. Mayberry,

Associate Administrator for Pipeline Safety. [FR Doc. 2018–15895 Filed 7–24–18; 8:45 am] BILLING CODE 4910–60–P

### DEPARTMENT OF THE TREASURY

# Multiemployer Pension Plan Application To Reduce Benefits

**AGENCY:** Department of the Treasury. **ACTION:** Notice of availability; request for comments.

**SUMMARY:** The Board of Trustees of the Toledo Roofers Local No. 134 Pension Plan, a multiemployer pension plan, has submitted an application to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the Toledo Roofers Local No. 134 Pension Plan has been published on the website of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Toledo Roofers Local No. 134 Pension Plan.

**DATES:** Comments must be received by September 10, 2018.

ADDRESSES: You may submit comments electronically through the Federal eRulemaking Portal at *http:// www.regulations.gov*, in accordance with the instructions on that site. Electronic submissions through *www.regulations.gov* are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW, Room 1224, Washington, DC 20220, Attn: Danielle Norris. Comments sent via facsimile or email will not be accepted.

Additional Instructions. All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as your Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on www.regulations.gov or upon request. Comments posted on the internet can be retrieved by most internet search engines.

**FOR FURTHER INFORMATION CONTACT:** For information regarding the application from the Toledo Roofers Local No. 134 Pension Plan, please contact Treasury at (202) 622–1534 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** MPRA amended the Internal Revenue Code to

permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit an application to the Secretary of the Treasury, which must be approved or denied in consultation with the Pension Benefit Guaranty Corporation (PBGC) and the Department of Labor.

On June 25, 2018, the Board of Trustees of the Toledo Roofers Local No. 134 Pension Plan submitted an application for approval to reduce benefits under the plan. As required by MPRA, that application has been published on Treasury's website at *https://www.treasury.gov/services/ Pages/Plan-Applications.aspx.* Treasury is publishing this notice in the **Federal Register**, in consultation with PBGC and the Department of Labor, to solicit public comments on all aspects of the Toledo Roofers Local No. 134 Pension Plan application.

Comments are requested from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Toledo Roofers Local No. 134 Pension Plan. Consideration will be given to any comments that are timely received by Treasury.

Dated: July 18, 2018.

## David Kautter,

Assistant Secretary for Tax Policy. [FR Doc. 2018–15881 Filed 7–24–18; 8:45 am] BILLING CODE 4810–25–P

### DEPARTMENT OF THE TREASURY

### Multiemployer Pension Plan Application To Reduce Benefits

**AGENCY:** Department of the Treasury. **ACTION:** Notice of availability; request for comments.

SUMMARY: The Board of Trustees of the Southwest Ohio Regional Council of Carpenters Pension Plan, a multiemployer pension plan, has submitted an application to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the Southwest Ohio **Regional Council of Carpenters Pension** Plan has been published on the website of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Southwest Ohio Regional Council of Carpenters Pension Plan.

**DATES:** Comments must be received by September 10, 2018.

ADDRESSES: You may submit comments electronically through the Federal eRulemaking Portal at *http:// www.regulations.gov,* in accordance with the instructions on that site. Electronic submissions through *www.regulations.gov* are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW, Room 1224, Washington, DC 20220, Attn: Danielle Norris. Comments sent via facsimile or email will not be accepted.

Additional Instructions. All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as your Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on www.regulations.gov or upon request. Comments posted on the internet can be retrieved by most internet search engines.

**FOR FURTHER INFORMATION CONTACT:** For information regarding the application from the Southwest Ohio Regional Council of Carpenters Pension Plan, please contact Treasury at (202) 622–1534 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** MPRA amended the Internal Revenue Code to permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit an application to the Secretary of the Treasury, which must be approved or denied in consultation with the Pension Benefit Guaranty Corporation (PBGC) and the Department of Labor.

On June 29, 2018, the Board of Trustees of the Southwest Ohio Regional Council of Carpenters Pension Plan submitted an application for approval to reduce benefits under the plan. As required by MPRA, that application has been published on Treasury's website at https:// www.treasury.gov/services/Pages/Plan-Applications.aspx. Treasury is publishing this notice in the **Federal**  **Register**, in consultation with PBGC and the Department of Labor, to solicit public comments on all aspects of the Southwest Ohio Regional Council of Carpenters Pension Plan application.

Comments are requested from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Southwest Ohio Regional Council of Carpenters Pension Plan. Consideration will be given to any comments that are timely received by Treasury.

Dated: July 18, 2018.

#### David Kautter,

Assistant Secretary for Tax Policy. [FR Doc. 2018–15889 Filed 7–24–18; 8:45 am] BILLING CODE 4810–25–P

## DEPARTMENT OF THE TREASURY

# Multiemployer Pension Plan Application To Reduce Benefits

**AGENCY:** Department of the Treasury. **ACTION:** Notice of availability; request for comments.

**SUMMARY:** The Board of Trustees of the Local 807 Labor-Management Pension Plan, a multiemployer pension plan, has submitted an application to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the Local 807 Labor-Management Pension Plan has been published on the website of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Local 807 Labor-Management Pension Plan.

**DATES:** Comments must be received by September 10, 2018.

ADDRESSES: You may submit comments electronically through the Federal eRulemaking Portal at *http:// www.regulations.gov*, in accordance with the instructions on that site. Electronic submissions through *www.regulations.gov* are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW, Room 1224, Washington, DC 20220, Attn: Danielle Norris. Comments sent via facsimile or email will not be accepted.

Additional Instructions. All comments received, including attachments and other supporting