

right-of-way line of Franklin Street. The Board's decision will be effective 30 days after publication of this notice and a certificate will be issued unless the Board also finds that: (1) A financially responsible person has offered financial assistance (through subsidy or purchase) to enable the rail service to continue; and (2) it is likely that the assistance would fully compensate the railroad.

DATES: Any financial assistance offer must be filed with the Board and the railroad no later than July 12, 1996. Any offer previously made must be remade by the due date.

ADDRESSES: Send offers referring to Docket No. AB-6 (Sub-No. 374) or Docket No. AB-33 (Sub-No. 92) to: (1) Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W., Washington, DC 20423; and (2) in the former proceeding, Burlington Northern's representative: Peter M. Lee, 3800 Continental Plaza, 777 Main Street, Fort Worth, TX 76102, or, in the latter proceeding, Union Pacific's representative: Joe Anthofer, Union Pacific Railroad Company, 1416 Dodge Street, Omaha, NE 68179. The following notation must be typed in bold face on the lower left-hand corner of the envelope containing the offer mailed to the Board: "Office of Proceedings, AB-OFA."

FOR FURTHER INFORMATION CONTACT: Joseph H. Dettmar, (202) 927-5660. [TDD for the hearing impaired: (202) 927-5721.]

SUPPLEMENTARY INFORMATION: These proceedings are consolidated with Docket Nos. AB-452 (Sub-No. 1X), *The Western Stock Show Association—Abandonment Exemption—in Denver, CO*; and AB-446 (Sub-No. 2), *Denver Terminal Railroad Company—Adverse Discontinuance—in Denver, CO*.

Information and procedures regarding financial assistance for continued rail service are contained in 49 U.S.C. 10905 and 49 CFR 1152.27.

Decided: June 12, 1996.

By the Board, Chairman Morgan, Vice Chairman Simmons, and Commissioner Owen.

Vernon A. Williams,

Secretary.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Elimination of the Bulletin Index-Digest System; Comment Request

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The IRS provides a method for researching tax laws, regulations, and other tax matters published in the Internal Revenue Bulletin called the "Bulletin Index-Digest System." Due to budgetary restraints, the IRS proposes to eliminate the Bulletin Index-Digest System. The IRS invites the general public and other Federal agencies to take this opportunity to comment on the proposed elimination of the Bulletin Index-Digest System.

DATES: Written comments should be received on or before August 3, 1996 to be assured consideration.

ADDRESSES: Direct all written comments to Michael Siegerist, Internal Revenue Service, T:FP:F:CD, Room 5560, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION: In accordance with OMB Circular A-130 and Section 2 of the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(d)), the IRS is soliciting comments from the public on the elimination of the Bulletin Index-Digest System.

Bulletin Index-Digest System

The Bulletin Index-Digest System provides a method for researching

matters published since 1952 in the Internal Revenue Bulletin (which is the authoritative instrument of the Commissioner for announcing official rulings and procedures of the Internal Revenue Service and for publishing Public Laws, Treasury Decisions, and other items of general interest). It is divided into four Services as follows:

Service No. 1—*Income Tax*, Publication 641

Service No. 2—*Estate and Gift Taxes*, Publication 642

Service No. 3—*Employment Taxes*, Publication 643

Service No. 4—*Excise Taxes*, Publication 644

Each Service consists of a basic volume and the latest cumulative supplement. The cumulative supplements are issued quarterly for the Income Tax Service, and semi-annually for the other three Services.

The major portion of the Bulletin Index-Digest System consists of digests (brief summaries) of revenue rulings and revenue procedures alphabetically arranged under topical headings and subheadings. Also included are digests of Supreme Court decisions, adverse Tax Court decisions on cases involving tax issues in which the Commissioner has announced acquiescence or nonacquiescence, Executive Orders, Treasury Department Orders, Delegation Orders, and other miscellaneous items published in the Bulletin.

The digests are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

The IRS proposes to eliminate the Bulletin Index-Digest System because of the excessive costs incurred to produce this product.

Approved: June 27, 1996.

Garrick R. Shear,

Acting National Director, Tax Forms and Publications Division.

[FR Doc. 96-17005 Filed 7-2-96; 8:45 am]

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