

carrier railroads, have jointly filed a verified notice of exemption. C&M will agree to extend RJCP's current trackage rights from Curwensville, PA, milepost 18.0, to approximately East Bickford, PA, milepost 17.4, approximately 0.6 miles.² Simultaneously, RJCP and C&M will terminate a lease agreement over approximately 8.4 route miles of C&M rail line between milepost 25.8, at Clearfield, and milepost 17.4, at East Bickford.³

The transaction was to be consummated after the March 7, 1997 effective date of the exemption.

The new trackage rights agreement and the termination of the lease agreement between RJCP and C&M are transactions within a corporate family of the type specifically exempted from prior review and approval under 49 CFR 1180.2(d)(3). The parties state that the transaction will not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside the corporate family.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to reopen will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33365, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Kevin M. Sheys, Esq., Oppenheimer Wolff & Donnelly, 1020 Nineteenth Street, NW., Suite 400, Washington, DC 20036.

² RJCP currently operates, by assignment, incidental trackage rights over C&M's lines between Clearfield, PA, milepost 25.8, and CB Junction, PA, milepost 19.4, to Curwensville, PA, milepost 18.0, a distance of 7.8 miles.

³ See *R. J. Corman Railroad Company/Pennsylvania Lines Inc.—Lease Exemption—Clearfield & Mahoning Railway Company*, STB Finance Docket No. 32861 (STB served June 21, 1996).

Decided: March 24, 1997.

By the Board, David M. Konschnik,
Director, Office of Proceedings.

Vernon A. Williams,

Secretary.

[FR Doc. 97-7933 Filed 3-27-97; 8:45 am]

BILLING CODE 4915-00-P

[STB Docket No. AB-33 (Sub-No. 101)]

**Union Pacific Railroad Company—
Abandonment—Plainville Branch
(Plainville-Colby Line) in Rooks,
Graham, Sheridan, and Thomas
Counties, KS; Notice of Findings**

The Board has found that the public convenience and necessity permit Union Pacific Railroad Company to abandon its line of railroad known as the Plainville-Colby Line between milepost 102.0 near Plainville and milepost 201.0 near Colby, a distance of 99.0 miles, in Rooks, Graham, Sheridan and Thomas Counties, KS.

The abandonment authorization will be effective April 28, 1997, unless within 15 days after this publication, the Board also finds that one or more financially responsible persons (including a governmental authority) have offered financial assistance (through subsidy or purchase) to enable the rail service to be continued.

Any financial assistance offer must be filed with the Board and served on the applicant no later than 10 days from publication of this Notice. The following notation must be typed in boldface on the lower left-hand corner of the envelope containing the offer: "Office of Proceedings, ABOFA." Any offer previously made must be remade within this 10-day period.

Information and procedures regarding financial assistance for continued rail service are contained in 49 U.S.C. 10904, 49 CFR 1002.2(f)(25), and 49 CFR 1152.27.

FOR FURTHER INFORMATION CONTACT:
Joseph H. Dettmar, (202) 565-1600.
(TDD for the hearing impaired: (202) 565-1695.)

Decided: March 21, 1997.

By the Board, Chairman Morgan and Vice
Chairman Owen.

Vernon A. Williams,

Secretary.

[FR Doc. 97-7931 Filed 3-27-97; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

**Announcement of Open Membership
Application Period for the Information
Reporting Program Advisory
Committee**

AGENCY: Internal Revenue Service (IRS),
Treasury.

SUMMARY: In 1991 the Internal Revenue Service (IRS) established the Information Reporting Program Advisory Committee (IRPAC) at the request of the United States Congress. The primary purpose of IRPAC is to provide an organized public forum for discussion of relevant information reporting issues between the officials of the IRS and representatives of the payer community. IRPAC offers constructive observations about current or proposed policies, programs, and procedures, and when necessary, suggests ways to improve the operation of the Information Reporting Program. IRPAC is currently comprised of 20 representatives from various segments of the private sector payer community. Nine of these appointments to IRPAC will expire at the end of 1997. Additional members will be selected for two-year terms beginning in January 1998. National business, technical, and professional associations are encouraged to submit multiple nominees.

SUPPLEMENTARY INFORMATION: IRPAC reports to the National Director, Office of Specialty Taxes, who is the executive responsible for ensuring and facilitating compliance by payers with information reporting requirements. IRPAC is instrumental in providing advice to enhance the IRP Program. Increasing participation by external stakeholders in the planning and improvement of the tax system will help achieve the goals of increasing voluntary compliance, reducing burden, and improving customer service. IRPAC members are not paid for their time or services, but consistent with Federal regulations, they will be reimbursed for their travel and lodging expenses to attend two two-day public meetings each year. IRPAC members are expected to attend and pay their own way to between four and six working sessions each year, which are generally held in Washington, DC; New York, NY; or Martinsburg, WV.

The IRS is interested in representation from different areas of the payer community (e.g., life insurance, employee plans, securities, mutual funds, banking, payroll, etc.). Anyone wishing to be considered for membership on IRPAC should so advise the IRS. Please complete the following