

Ontario, Ltd. (1327172 Ontario) (MC-231298).⁵

Board approval is also sought under 49 U.S.C. 14303 for (1) the prospective merger of Transit Two and DAR into LTSI; (2) the prospective consolidation of operations and assets of Voyageur into GCTC; and (3) the consolidation of operations and assets of 1128570 Ontario into GCTC. Applicants state further that the interstate operating authorities of DAR, Voyageur and Escape would be surrendered as duplicative.

Applicant states that the operations of CAR and DAR have historically consisted primarily of municipal transit services in the Chicago, IL area, which is not subject to federal authority, and that the operations of Voyageur and Escape have consisted of regular-route and charter operations conducted primarily within Canada. Applicant further states that CAR/Transit Two, DAR, Voyageur and Escape do not hold intrastate authority. Applicant further states that these transactions will not significantly increase its current share of the North American markets for municipal transit/paratransit and intercity/tourism operations by passenger motor carriers. In each of these markets, applicant states that its current share is approximately 2%.

Applicant states that the transactions will not reduce competition in the regulated bus industry or competitive options available to the traveling public in the U.S. Applicant indicates that most of its current operations are unregulated, and/or take place outside the U.S. Applicant acknowledges, however, that this situation would change after its proposed acquisition of Greyhound that has been tentatively approved in STB Docket No. MC-F-20940. Applicant indicates, however, that it will continue to face substantial competition from other bus companies and transportation modes in the United States.

Laidlaw contends that the proposed transactions will produce substantial benefits, including interest cost savings from restructuring of debt and reduced operating costs from applicant's enhanced volume purchasing power. Applicant claims that the carriers it will acquire will benefit from the lower insurance premiums it has negotiated and from volume discounts for equipment and fuel. Applicant also asserts that it improves the efficiency of all acquired carriers, while maintaining

responsiveness to local conditions, by providing centralized services to support decentralized operational and marketing managers. Centralized support services are provided in such areas as legal affairs, accounting, purchasing, safety management, equipment maintenance, driver training, human resources and environmental compliance. In addition, applicant states that it facilitates vehicle sharing arrangements between acquired entities, so as to ensure maximum utilization and efficient operation of equipment. According to applicant, the involved transactions offer ongoing benefits for employees of acquired carriers not only because of the efficiencies described above, but also because applicant's policy is to honor all collective bargaining agreements of acquired carriers.

Applicant asserts that the aggregate gross operating revenues from interstate operations of the operations of carriers to be acquired and all of Laidlaw's affiliated motor carriers exceeded \$2 million for the 12-month period prior to the date of the earliest agreement covered by the application. Applicant certifies that none of its current affiliates nor any of the carriers it proposes to acquire has been assigned a safety fitness rating of less than satisfactory by the U.S. Department of Transportation.⁶ Applicant further certifies that all involved carriers maintain sufficient liability insurance and that none of the involved carriers has been or is either domiciled in Mexico or owned or controlled by persons of that country.

Under 49 U.S.C. 14303(b), the Board must approve and authorize transactions it finds consistent with the public interest, taking into account at least: (1) The effect of the transactions on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

On the basis of the application, we find that the proposed transactions are consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated and a procedural schedule will be adopted to reconsider the application. If no timely comments are filed by the expiration of the comment period, this decision will take effect automatically and will be the final Board action.

⁶ According to the application, Laidlaw's current affiliates, GCTC, Roesch, Safe Ride and Willet have satisfactory ratings; Laidlaw's other affiliates are unrated. Of the companies to be acquired, Voyageur has a satisfactory rating; the other companies are unrated.

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This decision will not significantly affect the quality of the human environment or the conservation of energy resources.

It is ordered:

1. The above-described transactions are approved and authorized, subject to the timely filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this decision will be deemed vacated.

3. This decision will be effective on February 25, 1999, unless timely opposing comments are filed.

4. A copy of this notice will be served on (1) the U.S. Department of Justice, Antitrust Division, 10th Street and Pennsylvania Avenue, N.W., Washington, DC 20530 and (2) the U.S. Department of Transportation, Office of Motor Carriers-HIA 30, 400 Virginia Avenue, S.W., Suite 600, Washington, DC 20024.

Decided: January 4, 1999.

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

Vernon A Williams,

Secretary.

[FR Doc. 99-566 Filed 1-8-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Notice of Open Meeting of Citizen Advocacy Panel

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of open meeting of Citizen Advocacy Panel.

SUMMARY: An open meeting of the Citizen Advocacy Panel will be held in Sunrise, Florida.

DATES: The meeting will be held Friday, January 22, 1999 and Saturday, January 23, 1999.

FOR FURTHER INFORMATION CONTACT: Nancy Ferree at 1-888-912-1227, or 954-423-7973.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Citizen Advocacy Panel will be held Friday, January 22, 1999 from 7:00 pm to 9:00 pm and Saturday, January 23, 1999 from 9:00 am to 1:00 pm, in Room 225, CAP Office, 7771 W. Oakland Park Blvd., Sunrise, Florida 33351. The public is invited to make oral comments from

⁵ Applicant indicates that the shares of Transit Two, DAR and 1327172 Ontario are currently being held in separate, independent voting trusts and shares of 1327130 Ontario will be placed in a voting trust, if necessary.

10:00 am to 11:00 am on Saturday, January 23, 1999. Individual comments will be limited to 10 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 954-423-7973, or write Nancy Ferree, CAP Office, 7771 W. Oakland Park Blvd. Rm. 225, Sunrise, FL 33351. Due to limited conference space, notification of intent to attend the meeting must be made with Nancy Ferree. Ms. Ferree can be reached at 1-888-912-1227 or 954-423-7973.

The agenda will include the following: various IRS issue updates and reports by the CAP sub-groups.

Note: Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: January 4, 1999.

Jack Mannion,

Chief, Special Projects.

[FR Doc. 99-453 Filed 1-8-99; 8:45 am]

BILLING CODE 4830-01-P

UNITED STATES INFORMATION AGENCY

Culturally Significant Objects Imported for Exhibition Determination: "Land of the Winged Horsemen: ART IN POLAND, 1572-1764"

AGENCY: United States Information Agency.

ACTION: Notice.

SUMMARY: Notice is hereby given of the following determinations: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 FR 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 FR 27393, July 2, 1985), I hereby determine that the objects to be included in the exhibit, "Land of the Winged Horsemen: Art in Poland, 1572-

1764," imported from abroad for the temporary exhibition without profit within the United States, is of cultural significance. These objects are imported pursuant to a loan agreement with the foreign lender. I also determine that the exhibition or display of the listed objects at The Walters Art Gallery, Baltimore, MD, from on or about March 2, 1999, to on or about May 9, 1999, at the Art Institute of Chicago, Chicago, IL from on or about June 5, 1999, to on or about September 6, 1999, at the Huntsville Museum of Art, Huntsville, AL, from on or about September 25, 1999, to on or about November 28, 1999, at the San Diego Museum of Art, San Diego, CA from on or about December 18, 1999, to on or about February 27, 2000, and the Philbrook Museum of Art, Tulsa, OK, from on or about March 25, 2000, to on or about June 18, 2000, is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Ms. Carol Epstein, Assistant General Counsel, Office of the General Counsel, 202/619-5030, and the address is Room 700, U.S. Information Agency, 301 4th Street, SW, Washington, DC 20547-0001.

Dated: January 4, 1999.

Les Jin,

General Counsel.

[FR Doc. 99-509 Filed 1-8-99; 8:45 am]

BILLING CODE 8230-01-M

UNITED STATES INFORMATION AGENCY

Culturally Significant Objects Imported for Exhibition Determination: "The Museum as Muse: Artists Reflect"

AGENCY: United States Information Agency.

ACTION: Notice.

SUMMARY: Notice is hereby given of the following determinations: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 FR 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 FR. 27393, July 2, 1985), I hereby determine that the objects to be included in the exhibit, "The Museum as Muse: Artists Reflect," imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to loan agreements with foreign lenders. I also determine that the exhibition or display of the listed objects at The Museum of Modern Art, New York, NY, from on or about March 10, 1999, to on or about June 1, 1999, and at the Museum of Contemporary Art, San Diego, in LaJolla, California, from on or about September 26, 1999, to on or about January 9, 2000, is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT: For a copy of the list of exhibit objects and for further information, contact Ms. Lorie Nierenberg, Assistant General Counsel, Office of the General Counsel, 202/619-6084. The address is Room 700, U.S. Information Agency, 301 4th Street, SW, Washington, DC 20547-0001.

Dated: January 5, 1999.

Les Jin,

General Counsel.

[FR Doc. 99-508 Filed 1-8-99; 8:45 am]

BILLING CODE 8230-01-M