

U.S. Postal Zip Codes 49707, 49776, and 49779, and include the stations of Posen (milepost 140), Larocque (milepost 150), and Calcite (milepost 10.9).

The line does not contain federally granted rights-of-way. Any documentation in Lake State's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by May 22, 2000.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by the filing fee, which currently is set at \$1,000. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than March 13, 2000. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(25).

All filings in response to this notice must refer to STB Docket No. AB-534 (Sub-No. 2X) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001; and (2) Andrew B. Kolesar III, 1224 Seventeenth Street, N.W., Washington, DC 20036. Replies to the Lake State petition are due on or before March 13, 2000.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. [TDD for the hearing impaired is available at 1-800-877-8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings

normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: February 14, 2000.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 00-3941 Filed 2-18-00; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Agency Information Collection Activities: Submission for OMB Review; Comment Request

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Submission for OMB review; comment request.

**SUMMARY:** The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC may not conduct or sponsor, and a respondent is not required to respond to, an information collection that has been extended, revised, or implemented unless it displays a currently valid Office of Management and Budget (OMB) control number. Currently, the OCC is soliciting comments concerning an extension, without change, of an information collection titled (MA)—Securities Exchange Act Disclosure Rules (12 CFR 11). The OCC also gives notice that it has sent the information collection to OMB for review.

**DATES:** You should submit your written comments to both OCC and the OMB Reviewer by March 23, 2000.

**ADDRESSES:** You should send your written comments to the Communications Division, Attention: 1557-0106, Third Floor, Office of the Comptroller of the Currency, 250 E Street, SW, Washington, DC 20219. In addition, you can send comments by facsimile transmission to (202) 874-5274, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov).

**FOR FURTHER INFORMATION CONTACT:** You may request additional information, a

copy of the collection, or a copy of the supporting documentation submitted to OMB by contacting Jessie Dunaway or Camille Dixon, (202) 874-5090, Legislative and Regulatory Activities Division (1557-0106), Office of the Comptroller of the Currency, 250 E Street, SW, Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** The OCC is proposing to extend OMB approval of the following information collection:

*Title:* (MA)—Securities Exchange Act Disclosure Rules (12 CFR 11).

*OMB Number:* 1557-0106.

*Form Numbers:* SEC Forms 3, 4, 5, 8-K, 10, 10-K, 10-Q, Schedules 13D, 13G, 14A, 14B, and 14C.

*Abstract:* This submission covers an existing regulation and involves no change to the regulation or to the information collections embodied in the regulation. The OCC requests only that OMB renew its approval of the information collections in the current regulation.

This information collection covers the OCC's Securities Exchange Act Disclosure Rules (12 CFR Part 11) which require national banks to make public disclosures and file with the OCC certain Securities Exchange Commission forms. Publicly-owned national banks must make disclosures and filings to comply with applicable banking and securities law and regulatory requirements. The OCC reviews the information to ensure that it complies with Federal law and makes public all information required to be filed. Investors, depositors, and the public use the information to make informed investment decisions.

*Type of Review:* Extension, without change, of a currently approved collection.

*Affected Public:* Businesses or other for-profit; Individuals or households.

*Estimated Number of Respondents:* 97.

*Estimated Total Annual Responses:* 568.

*Frequency of Response:* On occasion.

*Estimated Total Annual Burden:* 4,986 burden hours.

*OCC Contact:* Jessie Dunaway or Camille Dixon, (202) 874-5090, Legislative and Regulatory Activities Division, OMB No. 1557-0106, Office of the Comptroller of the Currency, 250 E Street SW, Washington, DC 20219.

*OMB Reviewer:* Alexander Hunt, (202) 395-7340, Paperwork Reduction Project 1557-0106, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Comments**

Your comment will become a matter of public record. You are invited to comment on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility;

(b) Whether the OCC's burden estimate is accurate;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Whether the OCC's estimates of the capital or startup costs and costs of operation, maintenance, and purchase of services to provide information are accurate.

Dated: February 11, 2000.

**Mark J. Tenhundfeld,**

*Assistant Director, Legislative & Regulatory Activities Division.*

[FR Doc. 00-4055 Filed 2-18-00; 8:45 am]

**BILLING CODE 4810-33-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[FI-46-93]

**Proposed Collection; Comment Request For Regulation Project**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, FI-46-93 (TD 8555), Hedging Transactions (§ 1.1221-2).

**DATES:** Written comments should be received on or before April 24, 2000, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this regulation should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Hedging Transactions.

*OMB Number:* 1545-1403.

*Regulation Project Number:* FI-46-93.

*Abstract:* This regulation clarifies the character of gain or loss from the sale or exchange of property that is part of a business hedge. A taxpayer must identify the hedging transaction on its books and records before the close of the day on which the taxpayer enters into it and must also identify the item, items, or aggregate risk being hedged. The information will be used to verify that a taxpayer is properly reporting its business hedging transactions.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 110,000.

*Estimated Time Per Respondent:* 52 minutes.

*Estimated Total Annual Burden Hours:* 95,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval.

All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use

of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 10, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-4032 Filed 2-18-00; 8:45 am]

**BILLING CODE 4830-01-U**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[INTL-372-88; INTL-401-88]

**Proposed Collection; Comment Request for Regulation Project**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning existing final regulations, INTL-372-88 (TD 8632), Section 482 Cost Sharing Regulations (§ 1.482-7); INTL-401-88 (TD 8552), Intercompany Transfer Pricing Regulations Under Section 482 (§§ 1.482-1, 1.482-4).

**DATES:** Written comments should be received on or before April 24, 2000, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of these regulations should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* (INTL-372-88) Section 482 Cost Sharing Regulations; (INTL-401-88) Intercompany Transfer Pricing Regulations Under Section 482.

*OMB Number:* 1545-1364.

*Regulation Project Number:* INTL-372-88; INTL-401-88.

*Abstract:* The information collections in INTL-372-88 are necessary to