

line of railroad between milepost RP-0.0 at Roderfield and milepost RP-4.58 at Premier, in McDowell County, WV. The line traverses United States Postal Service Zip Codes 24878 and 24881.

NSR has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) any overhead traffic, if there is any, can be rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment and discontinuance shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on January 9, 2002, unless stayed pending reconsideration.<sup>1</sup> Petitions to stay that do not involve environmental issues,<sup>2</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 20, 2001. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by December 31, 2001, with: Surface Transportation

<sup>1</sup> While the applicant initially indicated a proposed consummation date of January 8, 2002, because the verified notice was filed on November 20, 2001, consummation may not take place prior to January 9, 2002. Applicant's representative has subsequently confirmed that the correct consummation date is on or after January 9, 2002.

<sup>2</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>3</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to NSR's representative: James R. Paschall, General Attorney, Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

NSR has filed an environmental report which addresses the effects, if any, of the abandonment and discontinuance on the environment and historic resources. SEA will issue an environmental assessment (EA) by December 14, 2001. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1552. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), NSR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned its line. If consummation has not been effected by NSR's filing of a notice of consummation by December 10, 2002, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our Web site at "www.stb.dot.gov."

Decided: December 3, 2001.

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

**Vernon A. Williams,**  
*Secretary.*

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## DEPARTMENT OF THE TREASURY

### Federal Law Enforcement Training Center

### FLETC Cheltenham, MD; Notice of Availability of Document for Review

**AGENCY:** Federal Law Enforcement Training Center, Treasury.

**ACTION:** Notice of availability of environmental assessment for public review.

**SUMMARY:** Notice is hereby given that the Federal Law Enforcement Training Center (FLETC), pursuant to the National Environmental Policy Act of 1969 (NEPA), the Council on Environmental Quality Regulations for Implementing the National Environmental Policy Act (40 CFR parts 1500-1508), and Department of the Treasury Directive 75-02 (Department of the Treasury Environmental Quality Program), has prepared an Environmental Assessment (EA) related to the renovation of the former Naval Communications Detachment Cheltenham, MD to provide a law enforcement requalification training facility for use by a wide variety of federal, state, and local agencies located in the metropolitan Washington, DC area. The proposed action includes demolition and renovation of existing buildings for use as classrooms, simulators, locker facilities, storage, etc., and construction of a free-standing, completely enclosed, environmentally safe indoor firearms training range and an outdoor vehicle training range. Vegetation manipulation will occur for aesthetic purposes, wildlife habitat improvement, wildfire hazard control, and insect/disease reduction.

The public and resource agencies were invited to attend a public meeting held October 24, 2001, and participate in the planning and analysis of the proposed project. At that meeting the FLETC discussed the environmental review process, described the project and alternatives under consideration, discussed the scope of environmental issues to be investigated in accordance with the requirements of NEPA, and answered questions from attendees.

An Environmental Assessment document has been prepared in accordance with NEPA and Department of the Treasury requirements, addressing the various project alternatives, their potential environmental impacts, and issues raised during the October 24 public meeting. This document will be available for public review and comment from December 17, 2001 until January 16, 2002 at the following locations:

1. Prince George's County Memorial Library System, Surratts-Clinton Branch, 9400 Piscataway Road, Clinton, MD 20735, 301-868-9200
2. Department of the Treasury, Library, Main Treasury Building, 1500 Pennsylvania Avenue NW, Washington, DC 20220, Contact Bill McGovern at 282-622-0043

The EA will also be viewable as a PDF file on the FLETC's Internet site at

<http://www.fletc.gov/evs/cheltenham.htm> for the same time period.

Significant comments received from the public and agencies during the review period will be addressed in the EA and included in an Appendix. Should the FLETC determine, based on the public's comments and the information presented in the Environmental Assessment, that the impacts of the demolition/renovation, construction, and operation of the facility will not have a significant environmental impact, it will prepare a Finding of No Significant Impact (FONSI) for publication in the **Federal Register** and in a newspaper in general circulation at the project location. Should significant environmental impacts be determined to exist due to the project, the FLETC will proceed with the preparation of an Environmental Impact Statement, per the requirements of NEPA, the Council on Environmental Quality, and its own environmental policies and procedures. **DATES:** Written comments concerning the EA should be received on or before January 16, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Ms. Susan Shaw, NEPA Coordinator/Project Manager, c/o FLETC Cheltenham Facility, 9000 Commo Road, Cheltenham, MD 20623-5000.

**FOR FURTHER INFORMATION CONTACT:** Susan Shaw, NEPA Coordinator/Project Manager, FLETC, at (912) 261-4557. Ms. Shaw's e-mail address is [sshaw@fletc.treas.gov](mailto:sshaw@fletc.treas.gov). Information is also available from Bob Smith, Chief, Cheltenham Operations at (301) 868-5830. Mr. Smith's e-mail address is [rsmith@fletc.treas.gov](mailto:rsmith@fletc.treas.gov).

**SUPPLEMENTARY INFORMATION:** The Federal Law Enforcement Training Center has a mission of providing high quality, cost-effective training of federal law enforcement personnel. The FLETC proposes with this action to provide requalification-training services in the Washington, DC area by renovating the former Naval Communications Detachment Cheltenham, MD facility, which has been inactive since 1998. Providing these requalification services in the Washington, DC area will eliminate the need for Washington, DC area law enforcement agencies to travel to the FLETC's Glynco, GA facility, reducing associated costs and time demands.

The FLETC Cheltenham facility is located approximately 15 miles southeast of Washington, DC, in Prince George's County, MD. The project site is

situated east of Maryland Route 5 and west of Maryland Route 301, approximately 3 miles south of Andrews Air Force Base.

**Authority:** The Council on Environmental Quality's National Environmental Policy Act, 40 CFR parts 1500 *et seq.*

Dated: December 5, 2001.

**Bruce Bowen,**

*Assistant Director, Office Of Compliance, Federal Law Enforcement Training Center.*  
[FR Doc. 01-30424 Filed 12-7-01; 8:45 am]  
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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 98-55

**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 Revenue Procedure 98-55, Extension of Relief for Late S Elections.

**DATES:** Written comments should be received on or before February 8, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to George Freeland, Internal Revenue Service, room 5575, 1111 Constitution Avenue NW., Washington, DC 20224.

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

**SUPPLEMENTARY INFORMATION:**

*Title:* Extension of Relief for Late S Elections.

*OMB Number:* 1545-1548.  
*Revenue Procedure Number:* Revenue Procedure 98-55.

*Abstract:* Revenue Procedure 98-55 updates the Service's instructions for requesting relief for a late S corporation election and other late elections that must be filed by or for an S corporation. Revenue Procedure 98-55 provides that a corporation will have 12 months from

the original due date for the S election (but not later than the due date for the tax return for the first year it intended to be an S corporation) to request relief for a late S election by filing Form 2553, Election by a Small Business Corporation, and attaching a statement explaining the reason for the failure to file a timely S corporation election.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Respondents:* 25,000.

*Estimated Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 25,000.

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: November 27, 2001.

**George Freeland,**

*IRS Reports Clearance Officer.*

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