

119 *New Pneumatic Tires for Vehicles other than Passenger Cars*, 122 *Motorcycle Brake Systems*, and 205 *Glazing Materials*.

The petitioner also states that the vehicles' original manufacturer has stamped into the headstock a 17-digit vehicle identification number (VIN) and affixed a label to the vehicles with the same VIN, as required by 49 CFR part 565.

The petitioner further contends that the vehicles are capable of being readily altered to meet the following standards, in the manner indicated below:

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: (a) Installation of U.S.-model headlamp assemblies, which incorporate DOT certified headlamps; (b) replacement of all stop lamp and directional bulbs with ones that are certified to DOT requirements; (c) replacement of all lenses and housings (if needed) with ones that are certified to DOT requirements.

Standard No. 120 *Tire Selection and Rims for Vehicles other than Passenger Cars*: Installation of a tire information placard.

Standard No. 123 *Motorcycle Controls and Displays*: installation of a U.S.-model speedometer reading in miles per hour and a U.S.-model odometer reading in miles.

The petitioner also states that a certification label must be affixed to the front of the motorcycle frame at the time modifications are completed to comply with the requirements of 49 CFR part 567.

Comments should refer to the docket number and be submitted to: Docket Management, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: November 17, 2003.

**Kenneth N. Weinstein,**

*Associate Administrator for Enforcement.*

[FR Doc. 03-29032 Filed 11-19-03; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF TRANSPORTATION

[STB Finance Docket No. 34432]

### Golden Isles Terminal Railroad, Inc.— Trackage Rights Exemption—CSX Transportation, Inc.

CSX Transportation, Inc. (CSXT), pursuant to a written trackage rights agreement entered into between CSXT and Golden Isles Terminal Railroad, Inc. (GIT), has agreed to grant certain trackage rights to GIT over CSXT's rail line between milepost A489 near Georgia Ports Authority's Garden City Terminal and milepost S500 at or about the entrance to CSXT's Savannah Yard, plus sufficient tail room from the north entrance to Old Savannah Yard, through Loricks Lead, out on Number One Main to milepost A492, and from the south entrance of Old Savannah Yard, through the Blossom signal, out on Mainline to milepost S504 in Chatham County, GA.

The transaction was scheduled to be consummated after November 7, 2003, the effective date of the exemption (7 days after the notice was filed).

The purpose of the trackage is to allow GIT access to the Savannah Yard which it is simultaneously leasing from CSXT, and to provide terminal switching and other services for customers in the Georgia Ports Authority's Garden City Terminal Area.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34432, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Eric M. Hocky, Gollatz, Griffin & Ewing, P.C., Four Penn Center Plaza, 1600 John F. Kennedy Blvd., Suite 200, Philadelphia, PA 19103-2808.

Board decisions and notices are available on our Web site at "<http://www.stb.dot.gov>."

Decided: November, 12, 2003.

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

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

[FR Doc. 03-28886 Filed 11-19-03; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34423]

### M & B Railroad, L.L.C.—Acquisition and Operation Exemption—CSX Transportation, Inc.

M & B Railroad, L.L.C. (MNBR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire from CSX Transportation, Inc. (CSXT), and operate two segments of rail line. The first segment extends 30.22 miles from milepost XXB 189.00 (some mileposts on this segment are not a full mile apart) near Burkeville, AL (also known as Burkville), to milepost XXB 222.00 at the Western Junction station in Dallas County, AL. The second segment extends approximately 63.46 miles from milepost OOR 716.25 at the Western Junction station in Dallas County, AL, to milepost ORS 779.71 near Myrtlewood, AL. The segments being acquired also include CSXT's Selma Yard, at Selma, AL, and the following stations (all in Alabama): Myrtlewood (milepost ORS 781), Linden (milepost ORS 771), Hugo, Thomaston (milepost ORS 760), Central Mills, Orville (milepost ORS 736), Selma (milepost ORS 720), Western Junction (mileposts ORS 717/XXB 222), Alamet (milepost XXB 219), Tyler (milepost XXB 213), Benton (milepost XXB 207), Laneville (milepost XXB 204), Whitehall (milepost XXB 200), Latham Spur (milepost XXB 198), Lowndesboro (milepost XXB 194), Robinsons (milepost XXB 190), and Burkeville (milepost XXB 189). The acquisition also includes acquisition by MNBR of 14 miles of incidental overhead trackage rights extending from Burkeville to Montgomery Yard in Montgomery, AL. The trackage rights will allow MNBR to interchange traffic with CSXT at CSXT's Montgomery Yard.

Because MNBR's projected annual revenues will exceed \$5 million, MNBR certified to the Board on October 21, 2003,<sup>1</sup> that it had posted the required

<sup>1</sup> Due to the timing of MNBR's certification to the Board, consummation under these circumstances would have had to be delayed until December 20, 2003 (60 days after MNBR's certification to the Board that it had complied with the requirements of 49 CFR 1150.42(e)). In a decision in this

notice of intent to undertake the proposed transaction at the workplace of the employees on the affected line and had served a copy of the notice of intent on the national offices of all labor unions with employees on the rail line. See 49 CFR 1150.42(e). MNBR stated in its verified notice that the transaction was scheduled to be consummated on November 16, 2003.<sup>2</sup>

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

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34423, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Donald G. Avery, Slover & Loftus, 1224 Seventeenth Street, NW., Washington, DC 20036-3003.

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

Decided: November 14, 2003.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-29034 Filed 11-19-03; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 12, 2003.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

proceeding served on November 3, 2003, however, the Board granted the request by MNBR for waiver of the remainder of the 60-day notice period to allow consummation to occur as early as November 14, 2003.

<sup>2</sup> It appears on this record that the parties intended to effect the operational changes on November 16, 2003, but that they proposed to "close" on November 14, 2003.

**DATES:** Written comments should be received on or before December 22, 2003 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1558.

*Revenue Procedure Number:* Revenue Procedure 97-43.

*Revenue Ruling Number:* Revenue Ruling 97-39.

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-43:

Procedures for Electing Out of Exemptions under Section 1.475(c)-1; and Revenue Ruling 97-39: Mark-to-Market Accounting Method for Dealers in Securities.

*Description:* Revenue Procedure 97-43 provides taxpayers automatic consent to change to mark-to-market accounting for securities after the taxpayer elects under section 1.475(c)-1, subject to specified terms and conditions. Revenue Ruling 97-39 provides taxpayers additional mark-to-market guidance in a question and answer format.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 200.

*Estimated Burden Hours Respondent:* 5 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,000 hours.

*OMB Number:* 1545-1573.

*Regulation Project Number:* REG-130477-00 and REG-130481-00 Final.

*Type of Review:* Extension.

*Title:* Required Distributions from Retirement Plans.

*Description:* The regulation permits a taxpayer to name a trust as the beneficiary of the employee's benefit under a retirement plan and use the life expectancies of the beneficiaries of the trust to determine the required minimum distribution, if certain conditions are satisfied.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Respondent:* 20 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 333 hours.

*OMB Number:* 1545-1697.

*Revenue Procedure Number:* Revenue Procedure 2000-35.

*Type of Review:* Extension.

*Title:* Section 1445 Withholding Certificates.

*Description:* Revenue Procedure 2000-35 provides guidance concerning applications for withholding certificates under Code section 1445.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 6,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 10 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 60,000 hours.

*OMB Number:* 1545-1701.

*Revenue Procedure Number:* Revenue Procedure 2000-37.

*Type of Review:* Extension.

*Title:* Reverse Like-Kind Exchanges.

*Description:* The revenue procedure provides a safe harbor for reverse like-kind exchanges under which a transaction using a "qualified exchange accommodation arrangement" will qualify for non-recognition treatment under § 1031 of the Internal Revenue Code.

*Respondents:* Business or other for-profit, Individuals or households, Farm.

*Estimated Number of Respondents/Recordkeepers:* 1,600.

*Estimated Burden Hours Respondent/Recordkeeper:* 2 hours.

*Frequency of Response:* Other (one-time per transaction).

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,200 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-28992 Filed 11-19-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Wednesday, December 17, 2003.