

acceptable percentages of specified minimum yield strength (SMYS).

In January 2002, Columbia confirmed that a section of its Line MC pipeline had changed from a Class 2 to a Class 3 location. To maintain the current MAOP of 899 psig, Columbia elected to replace 9,500 feet of this pipeline with new, heavier wall pipe. Two segments of the replacement project, totaling approximately 1,700 feet, involve stream crossings or wetland areas. The two segments are 1,506 feet and 200 feet in length, respectively. Columbia must receive joint Maryland/Federal environmental permits prior to replacing these two segments of pipe.

Columbia anticipated that 7,800 feet of its replacement project would be complete by October 31, 2003. However, due to unforeseen delays in obtaining permits for pipe replacement in the stream crossings and wetland areas, Columbia was unable to complete the replacement of the remaining 1,700 feet of pipe prior to expiration of the 18-month period allowed by § 192.611(d).

Because Line MC must be in service at its MAOP to maintain gas supplies to downstream customers, Columbia plans to discontinue its pipeline replacement project at the start of the winter heating season. Columbia proposes to resume the replacement project in May 2004 and expects all 9,500 feet of its Line MC to be replaced not later than July 1, 2004. For this reason, Columbia requests a time extension to July 1, 2004 to comply with § 192.611(d).

As justification for the waiver, Columbia has submitted the following information on the integrity of its 30-inch Line MC pipeline:

- In 1999 Columbia internally inspected its 30-inch pipeline using both geometry and high resolution magnetic flux leakage tools; no anomalies or dents were identified on the two streams and wetland crossing segments on Columbia's Line MC.
- Cathodic protection test stations on these two segments of Line MC are above the minimum criteria.
- There have been no leaks on these two segments of Line MC.
- The existing pipe and coating on these two segments appear to be in satisfactory condition.
- The existing pipe was manufactured using the double submerged arc welding process.
- The existing pipeline was pressure tested twice; in 1962 during construction and again in 1974. The pipeline was tested above 100% SMYS during both hydrostatic tests.

Authority: 49 App. U.S.C. 60118(c) and 2015; and 49 CFR 1.53.

Issued in Washington, DC on January 5, 2004.

Stacey L. Gerard,
Associate Administrator for Pipeline Safety.
[FR Doc. 04-391 Filed 1-8-04; 8:45 am]
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Surface Transportation Board, 1925 K Street NW., Washington, DC 20423-0001; and (2) Natalie S. Rosenberg, 500 Water Street, J150, Jacksonville, FL 32202. Replies to the CSXT petition are due on or before January 29, 2004.

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) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) 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 the Board's Web site at <http://www.stb.dot.gov>.

Decided: December 31, 2003.

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

Vernon A. Williams,

Secretary.

[FR Doc. 04-280 Filed 1-8-04; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-55 (Sub-No. 625X)]

CSX Transportation, Inc.— Abandonment Exemption—in Preston County, WV

On December 22, 2003, CSX Transportation, Inc. (CSXT), filed with the Surface Transportation Board a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon a line of railroad. The 14.3-mile line extends from milepost BAJ 0.0 at Rowlesburg to milepost BAJ 14.3 near Albright in Preston County, WV. The line traverses United States Postal Service Zip Codes 26764, 26425, 26444, 26537, and 26519, and includes the stations of Manheim, Stoer, Patriot Presentation Plant, Preston, Morgans Run, Caddell, and Albright.

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

The interest of railroad employees will be protected by the conditions set forth in *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 April 9, 2004.

Any offer of financial assistance 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 offer must be accompanied by a \$1,100 filing fee. 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 January 29, 2004. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-55 (Sub-No. 625X) and must be sent to: (1)

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-859X]

Pennsylvania Lines LLC— Abandonment Exemption—in Chester County, PA

Pennsylvania Lines LLC (PRR),¹ has filed a notice of exemption under 49

¹ In *CSX Corp. et al.—Control—Conrail Inc. et al.*, 3 S.T.B. 196 (1998), the Board approved both the acquisition, by CSX Corporation (CSXC) and Norfolk Southern Corporation (NSC), of control of Consolidated Rail Corporation (Conrail), and the division of the assets of Conrail by and between CSXC and NSC. Acquisition of control of Conrail was effected by CSXC and NSC on August 22, 1998. The division of the assets of Conrail by and between CSXC and NSC was effected on June 1, 1999, with the transfer of most of Conrail's assets to Conrail's wholly owned subsidiaries, New York Central Lines LLC (NYC) and Pennsylvania Lines LLC (PRR). The

Continued

CFR 1152 Subpart F—*Exempt Abandonments* to abandon a .34-mile line of railroad, extending from milepost 34.51 to milepost 34.85 at Coatesville, in Chester County, PA.² The line traverses United States Postal Service Zip Code 19320.

PRR has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) no overhead traffic has moved over the line for at least 2 years and overhead traffic, if there were any, could 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 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 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 February 8, 2004, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,³ formal

transfers to NYC and PRR were coupled with arrangements that gave CSXC and NSC exclusive authority to appoint the officers and directors of NYC and PRR, respectively, and were also coupled with arrangements that gave CSX Transportation, Inc. (CSXT), and Norfolk Southern Railway Company (NSR), authority to operate the assets that had been transferred to NYC and PRR, respectively. Thus, the transfers to NYC and PRR effected the incorporation of the transferred assets into the rail systems controlled by CSXC and NSC, respectively.

² The .34-mile line of railroad that is the subject of PRR's notice of exemption was transferred from Conrail to PRR on June 1, 1999. Ordinarily, the abandonment of this line would involve both an abandonment by PRR and a discontinuance by NSR. However, PRR advises that, given the unusual circumstances with respect to this line (no service has been provided over this line since before June 1, 1999, and NSR has never provided or intended to provide service over this line), NSR believes that a separate notice of exemption for NSR to discontinue its operating rights over the segment is not required.

³ 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

expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),⁴ and trail use/rail banking requests under 49 CFR 1152.29 must be filed by January 20, 2004. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by January 29, 2004, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to PRR'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*.

PRR has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. SEA will issue an environmental assessment (EA) by January 16, 2004. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] 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), PRR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by PRR's filing of a notice of consummation by January 9, 2005, 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 <http://www.stb.dot.gov>.

Decided: January 6, 2004.

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.

⁴ Each OFA must be accompanied by the filing fee, which currently is set at \$1,100. *See* 49 CFR 1002.2(f)(25).

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

Vernon A. Williams,
Secretary.

[FR Doc. 04-432 Filed 1-8-04; 8:45 am]
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DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain
Kuwait
Lebanon
Libya
Oman
Qatar
Saudi Arabia
Syria
United Arab Emirates
Yemen, Republic of

Dated: December 29, 2003.

Barbara Angus,
International Tax Counsel (Tax Policy).
[FR Doc. 04-445 Filed 1-8-04; 8:45 am]
BILLING CODE 4810-25-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 2 Taxpayer Advocacy Panel (Including the States of Delaware, North Carolina, South Carolina, New Jersey, Maryland, Pennsylvania, Virginia and the District of Columbia)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 2 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting