

that have been granted to CSXT,<sup>8</sup> Lake State,<sup>9</sup> Tuscola and Saginaw Bay Railway Company,<sup>10</sup> and any other agreed upon trackage rights that have been approved or exempted.<sup>11</sup>

HESR certifies that its projected revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier.

Because the projected revenues of the rail lines to be operated will exceed \$5 million, HESR has certified to the Board that the required notice of its acquisition and operation was posted at the workplace of the employees on the affected lines, and a copy of the notice was served on the national offices of the labor unions of the employees on the affected lines on November 26, 2003. See 49 CFR 1150.42(e). The earliest the transaction could have been consummated was January 25, 2004, the effective date of the exemption (60 days after HESR's November 26, 2003 certification to the Board).

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. 34438, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423—

<sup>8</sup> See *CSX Transportation, Inc.—Trackage Rights—Grand Trunk Western Railroad Company*, ICC Finance Docket No. 31114 (ICC served Sept. 29, 1987).

<sup>9</sup> See *Lake State Railway Company—Trackage Rights Exemption—Central Michigan Railway Company*, ICC Finance Docket No. 32018 (ICC served Feb. 27, 1992).

<sup>10</sup> See *Tuscola and Saginaw Bay Railway Company—Acquisition and Operation Exemption—Grand Trunk Western Railroad Incorporated and Central Michigan Railway Company*, STB Finance Docket No. 33822 (STB served Apr. 12, 2000).

<sup>11</sup> On December 3, 2003, Lake State, a Class III rail carrier, filed a letter expressing concerns regarding the proposed transaction. Lake State explained that it was concerned with the potential impact of the transaction because its own viability depends upon the use of trackage rights over a five-mile portion of CMRY's rail line in North Bay City, MI, and because of certain market power issues related to the dominant position already held by HESR's parent, RailAmerica, Inc. However, by letter filed on January 8, 2004, Lake State informed the Board that the concerns raised in its December 3 letter have been resolved and that the letter should be regarded as withdrawn.

On December 22, 2003, correspondence was received from U.S. Congressman Bart Stupak of Michigan supporting consideration of the interests of customers who currently use the services of CMRY, and urging that current rates and routing agreements, as well as other current operating conditions, be considered and maintained to help ensure the continued economic viability of the businesses and industries in Michigan.

0001. In addition, a copy of each pleading must be served on Louis E. Gitomer, 1455 F Street, NW., Suite 225, Washington, DC 20005.

Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: January 27, 2004.

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

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

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**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 720-CS

**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 Form 720-CS, Carrier Summary Report.

**DATES:** Written comments should be received on or before April 5, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Carrier Summary Report.

*OMB Number:* 1545-1733.

*Form Number:* 720-CS.

*Abstract:* Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has

resulted in a system to track the movement of all products to and from terminals. Form 720-CS is an information return that will be used by carriers to report their monthly deliveries and receipts of products to and from terminals.

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

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

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

*Estimated Number of Respondents:* 475.

*Estimated Time Per Respondent:* 385 hours, 19 minutes.

*Estimated Total Annual Burden Hours:* 183,027.

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: January 29, 2004.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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