

Information on the INGAA proposal, development of Class Location waiver guidance, and the pilot program is available in the docket referenced above.

**Authority:** 49 U.S.C. 60102, 60109, 60117.

Issued in Washington, DC, on April 16, 2004.

**Richard D. Huriaux,**

*Regulations Manager, Office of Pipeline Safety.*

[FR Doc. 04-9202 Filed 4-22-04; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34488]

#### Union Pacific Railroad Company— Trackage Rights Exemption—Soo Line Railroad Company d/b/a Canadian Pacific Railway

The Soo Line Railroad Company d/b/a Canadian Pacific Railway (CPR) has agreed to renew local trackage rights to Union Pacific Railroad Company (UP). The trackage rights extend from UP milepost 306.5 near Comus, MN, and UP milepost 333.5, near Rosemount, MN, a distance of approximately 27 miles.

These trackage rights represent a renewal of trackage rights originally granted to UP by a CPR predecessor in an agreement dated November 23, 1901. The original term of the 1901 Agreement has expired, but UP and CPR have agreed to an extension of the 1901 Agreement until June 30, 2004.

The transaction is scheduled to be consummated on May 1, 2004.

The purpose of the trackage rights is to renew UP's local trackage rights over the joint line by replacing the 1901 Agreement with a trackage rights agreement dated April 7, 2004.

Any employees affected by the subject transaction will be protected by the labor conditions prescribed 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 it 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. 34488, must be filed with the Surface Transportation Board, 1925

K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Robert T. Opal, 1416 Dodge Street, Room 830, Omaha, NE 68179.

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

Decided: April 19, 2004.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 04-9250 Filed 4-22-04; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-73-89]

#### 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, PS-73-89 (T.D. 8370), Excise Tax on Chemicals That Deplete the Ozone Layer and on Products Containing Such Chemicals (§§ 52.4682-1(b), 52.4682-2(b), 52.4682-2(d), 52.4682-3(c), 52.4682-3(g), and 52.4682-4(f)).

**DATES:** Written comments should be received on or before June 22, 2004, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn 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 regulations should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at [Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Excise Tax on Chemicals That Deplete the Ozone Layer and on Products Containing Such Chemicals.

**OMB Number:** 1545-1153.

**Regulation Project Number:** PS-73-89.

**Abstract:** This regulation imposes reporting and recordkeeping requirements necessary to implement Internal Revenue Code sections 4681 and 4682 relating to the tax on chemicals that deplete the ozone layer and on products containing such chemicals. The regulation affects manufacturers and importers of ozone-depleting chemicals, manufacturers of rigid foam insulation, and importers of products containing or manufactured with ozone-depleting chemicals. In addition, the regulation affects persons, other than manufacturers and importers of ozone-depleting chemicals, holding such chemicals for sale or for use in further manufacture on January 1, 1990, and on subsequent tax-increase dates.

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

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

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

**Estimated Number of Respondents/Recordkeepers:** 150,316.

**Estimated Time Per Respondent/Recordkeeper:** 30 minutes.

**Estimated Total Annual Burden Hours:** 75,142.

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