

(Depreciated Cost or Amortized Value), 11 (Realization) and the data pertaining to an annual inventory of airframes and aircraft engines that are reporting in Schedule B-43 columns 10 (Acquired Cost or Capitalized Value), 11 (Allowance for Depreciation or Amortization), 12 (Depreciated Cost or Amortized Value), and 13 (Estimated Residual Value). In previous confidentiality requests, UPS and United requested and the BTS effectively granted a ten-year period of confidentiality for the cost data reported on the Form 41, Schedules B-7 and B-43.

Subsequent to the expiration of the confidentiality period, BTS informed twelve air carriers that the agency intended to release the information. In a September 14, 2004 letter, UPS filed objections to the release and, in a September 23, 2004 letter, United also filed objections to the release (see BTS Docket No. 2004-19380). Both UPS and United claim that the information, although ten years old, is so sensitive that each company would suffer "competitive harm" if the BTS releases the information.

In its letter, UPS maintains that the information is still "commercially sensitive" based on three main points: (1) Disclosure of the data diminishes competition among the major aircraft manufacturers; engine manufacturers, and new and used aircraft owners and lessors who can use the commercially sensitive data to closely track UPS' acquisition and retirement costs; (2) disclosure of the data impairs competition among competing domestic and foreign airlines in the international arena because United States airlines are required to reveal major elements of their cost structures when their foreign competitors are not; and (3) the Securities and Exchange Commission (SEC) has determined that these data should be withheld from public disclosure.

In addition, UPS requested that the BTS withhold the information under Exemptions 3 and 4 of the Freedom of Information Act (FOIA) (See 5 U.S.C. 552(b)(3) and (4)). Exemption 3 allows the withholding of information if the disclosure is prohibited by another statute and the statute either: "(A) Requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or (B) establishes particular criteria for withholding or refers to particular types of matters to be withheld;" (see 5 U.S.C. 552(b)(3)). UPS stated that a provision in the United States Code (see 49 U.S.C. 40115) qualifies as an Exemption 3 statute in that the statute allows the

Department to order certain information withheld from public disclosure if the disclosure would "have an adverse effect on the competitive position of an air carrier in foreign air transportation." (See 49 U.S.C. 40115(a)(2)(B)).

In light of its objections, UPS requested that "the Department continue to afford confidential treatment to Form 41 Schedules B-7 and B-43 and that such confidential treatment be continued indefinitely or, at a minimum, for [another] ten (10) years."

United requested an extension based on the fact that prices have changed little since the 1992 to 1996 period. According to United, its "747s delivered in 1994 * * * have aircraft/engine prices which are the same as the prices of the later delivered 747s, except for some minor changes due to price escalation provisions and any minor configuration changes." United also claimed that Exemptions 3 and 4 of FOIA protected this information from disclosure. United also cited the fact that the SEC had provided a period of confidentiality for this information. Thus, United requested that the BTS extend its period of confidentiality until December 31, 2006, the expiration date for the SEC confidentiality period.

Request for Public Comments

We are inviting public comments on the UPS and United requests and views on whether BTS' confidentiality period should be retained or amended. Based on the public comments and a review of the requests to extend the confidentiality period, BTS will consider retaining or amending its confidentiality period.

We are posing a series of questions in the hope that the public comments will address several issues in particular:

- (1) Do you use the airframe and aircraft engine cost data required under Part 241 and, if so, how do you use the data elements?
- (2) Should BTS amend or retain its confidentiality period for airframe and aircraft engine cost data?
- (3) Should BTS change the manner in which it collects these data elements?
- (4) Would it be in the public interest for BTS to grant the confidentiality extension requests?

Issued in Washington, DC on October 15th, 2004.

Don Bright,

Assistant Director, Office of Airline Information.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-118620-97]

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, REG-118620-97 (TD 8855), Communications Excise Tax; Prepared Telephone Cards.

DATES: Written comments should be received on or before December 27, 2004, to be assured of consideration.

ADDRESSES: Direct all written comments to Joseph Durbala, Internal Revenue Service, room 6516, 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 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at Larnice.Mack@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Communications Excise Tax; Prepaid Telephone Cards.

OMB Number: 1545-1628.

Regulation Project Number: REG-118620-97.

Abstract: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communications excise tax to prepaid telephone cards.

Current Actions: There are no changes being made to this existing regulation.

Type of Review: Extension of currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 104.

Estimated Time Per Respondent: 20 min.

Estimated Total Annual Burden Hours: 34.

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: October 19, 2004.

Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 04-23845 Filed 10-22-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Council to the Internal Revenue Service; Meeting

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: The Internal Revenue Service Advisory Council (IRSAC) will hold a public meeting on Wednesday, November 10, 2004.

FOR FURTHER INFORMATION CONTACT: Ms. Jacqueline Tilghman, National Public Liaison, CL:NPL:P, Room 7567 IR, 1111 Constitution Avenue, NW., Washington, DC 20224. Telephone: 202-622-6440 (not a toll-free number). E-mail address: **public_liaison@irs.gov*.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the IRSAC will be held on Wednesday, November 10, 2004, from 9 a.m. to 4 p.m. in Room 3313, main Internal Revenue Service building, 1111 Constitution Avenue, NW., Washington, DC 20224. Issues to be discussed include: LMSB

Compliance Reengineering, Tax Shelter Strategy, Focus on Mid-Market Taxpayer Compliance, Earned Income Tax Credit, E-Services, Notice Redesign, Offer-in-Compromise Program, Tax Gap and Abusive Tax Schemes. Reports from the three IRSAC sub-groups, Large and Mid-size Business, Small Business/Self-Employed, and Wage & Investment, will also be presented and discussed. Last minute agenda changes may preclude advance notice. The meeting room accommodates approximately 50 people, IRSAC members and Internal Revenue Service officials inclusive. Due to limited seating and security requirements, please call Jacqueline Tilghman to confirm your attendance. Ms. Tilghman can be reached at 202-622-6440. Attendees are encouraged to arrive at least 30 minutes before the meeting begins to allow sufficient time for purposes of security clearance. Please use the main entrance at 1111 Constitution Avenue to enter the building. Should you wish the IRSAC to consider a written statement, please call 202-622-6440, or write to: Internal Revenue Service, Office of National Public Liaison, CL:NPL:P, 1111 Constitution Avenue, NW., Room 7567 IR, Washington, DC 20224 or e-mail: **public_liaison@irs.gov*.

Dated: October 19, 2004.

J. Chris Neighbor,

Designated Federal Official, Branch Chief, Liaison/Tax Forum Branch.

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