

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board**

[STB Docket No. AB-33 (Sub-No. 237X)]

**Union Pacific Railroad Company and Salt Lake City Corporation—Abandonment Exemption—in Salt Lake City, UT**

On February 13, 2006, Union Pacific Railroad Company (UP) and Salt Lake City Corporation jointly 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 for UP to abandon its freight operating rights and rail freight service over 2.22 miles of a line of railroad between milepost 780.1 and milepost 782.32 in Salt Lake City, UT.<sup>1</sup> The line traverses U.S. Postal Service Zip Codes 84101 and 84104, and it includes no stations.

The line does not contain federally granted rights-of-way. Any documentation in UP'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 June 2, 2006.

Any offer of financial assistance (OFA) 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 OFA must be accompanied by a \$1,200 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 March 23, 2006. Each trail use request must be accompanied by a \$200 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-33 (Sub-No. 237X), and must be sent to: (1) Surface Transportation Board, 1925 K

Street, NW., Washington, DC 20423-0001; (2) Robert T. Opal, General Commerce Counsel, Union Pacific Railroad Company, 1400 Douglas Street, Mail Stop 1580, Omaha, NE 68179; and (3) Christopher E. Bramhall, Senior City Attorney, Salt Lake City Corporation, 451 South State Street, Room 505, Salt Lake City, UT 84111. Replies to the petition are due on or before March 23, 2006.

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 our Web site at <http://www.stb.dot.gov>.

Decided: February 27, 2006.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. E6-3070 Filed 3-2-06; 8:45 am]

**BILLING CODE 4915-01-P**

**DEPARTMENT OF THE TREASURY****Office of the Comptroller of the Currency****FEDERAL RESERVE SYSTEM****FEDERAL DEPOSIT INSURANCE CORPORATION****Agency Information Collection Activities: Submission for OMB Review; Joint Comment Request**

**AGENCIES:** Office of the Comptroller of the Currency (OCC), and Office of Thrift Supervision, Treasury (OTS); Board of Governors of the Federal Reserve

System (Board); and Federal Deposit Insurance Corporation (FDIC).

**ACTION:** Notice of information collection to be submitted to OMB for review and approval under the Paperwork Reduction Act of 1995.

**SUMMARY:** In accordance with the requirements of the Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35), the OCC, the Board, and the FDIC (the "agencies") may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number.

On December 13, 2005, the agencies, under the auspices of the Federal Financial Institutions Examination Council (FFIEC), published a notice in the **Federal Register** (70 FR 73745) requesting public comment on the extension, without revision, of the currently approved information collections, the Country Exposure Report (FFIEC 009) and the Country Exposure Information Report (FFIEC 009a). The comment period for this notice expired on February 13, 2006. No comments were received. The agencies are now submitting requests to OMB for approval of the extension, without revision, of the FFIEC 009 and FFIEC 009a reports.

**DATES:** Comments must be submitted on or before April 3, 2006.

**ADDRESSES:** Interested parties are invited to submit written comments to any or all of the agencies. All comments, which should refer to the OMB control number, will be shared among the agencies.

**OCC:** You should direct your comments to: Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0100, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by fax to 202-874-4448, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling 202-874-5043.

**Board:** You may submit comments, identified by FFIEC 009, by any of the following methods:

- Agency Web site: <http://www.federalreserve.gov>. Follow the instructions for submitting comments on the <http://www.federalreserve.gov/generalinfo/foia/ProposedRegs.cfm>.

<sup>1</sup> UP has requested that this abandonment exemption be conditioned upon the substantial completion of certain terms in an agreement between it and Salt Lake City Corporation relating to the Board's decision in *Salt Lake City Corporation—Adverse Abandonment—in Salt Lake City, UT*, STB Docket No. AB-33 (Sub-No. 183) (STB served March 8, 2002). This condition will be addressed in the final decision in this proceeding.

• Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

• E-mail: [regs.comments@federalreserve.gov](mailto:regs.comments@federalreserve.gov). Include docket number in the subject line of the message.

• Fax: 202-452-3819 or 202-452-3102.

• Mail: Jennifer J. Johnson, Secretary, Board of Governors of the Federal Reserve System, 20th Street and Constitution Avenue, NW., Washington, DC 20551.

All public comments are available from the Board's Web site at <http://www.federalreserve.gov/generalinfo/foia/ProposedRegs.cfm> as submitted, unless modified for technical reasons. Accordingly, your comments will not be edited to remove any identifying or contact information. Public comments may also be viewed electronically or in paper in Room MP-500 of the Board's Martin Building (20th and C Streets, NW.) between 9 a.m. and 5 p.m. on weekdays.

**FDIC:** You may submit written comments, which should refer to "Country Exposure Reports, 3064-0017," by any of the following methods:

• Agency Web site: <http://www.fdic.gov/regulations/laws/federal/notices.html>. Follow the instructions for submitting comments on the FDIC Web site.

• Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

• E-mail: [Comments@FDIC.gov](mailto:Comments@FDIC.gov).

• Mail: Robert E. Feldman, Executive Secretary, Attention: Comments, FDIC, 550 17th Street, NW., Washington, DC 20429.

• Hand Delivery/Courier: Guard station at the rear of the 550 17th Street Building (located on F Street) on business days between 7 a.m. and 5 p.m.

Public Inspection: All comments received will be posted without change to <http://www.fdic.gov/regulations/laws/federal/notices/html> including any personal information provided.

Comments may be inspected at the FDIC Public Information Center, Room E-1002, 3502 North Fairfax Drive, Arlington, VA 22226, between 9 a.m. and 5 p.m. on business days.

Additionally, commenters should send a copy of their comments to the Desk Officer for the Agencies by mail to U.S. Office of Management and Budget, 725 17th Street, NW., #10235, Washington, DC 20503 or by fax to 202-395-6974.

**FOR FURTHER INFORMATION CONTACT:**

Additional information or a copy of the collection may be requested from:

**OCC:** Mary Gottlieb, OCC Clearance Officer, or Camille Dickerson, 202-874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

**Board:** Michelle Long, Federal Reserve Board Clearance Officer, 202-452-3829, Division of Research and Statistics, Board of Governors of the Federal Reserve System, 20th and C Streets, NW., Washington, DC 20551. Telecommunications Device for the Deaf (TDD) users may call 202-263-4869, Board of Governors of the Federal Reserve System, 20th and C Streets, NW., Washington, DC 20551.

**FDIC:** Leneta G. Gregorie, Counsel, 202-898-3719, Legal Division, Federal Deposit Insurance Corporation, 550 17th Street, NW., Washington, DC 20429.

**SUPPLEMENTARY INFORMATION:** Proposal to request approval from OMB of the extension for three years, without revision, of the following reports:

**Report Title:** Country Exposure Report and Country Exposure Information Report.

**Form Number:** FFIEC 009 and FFIEC 009a.

**Frequency of Response:** Quarterly.

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

**OCC**

**OMB Number:** 1557-0100.  
**Estimated Number of Respondents:** 21 (FFIEC 009), 21 (FFIEC 009a).

**Estimated Average Time per Response:** 70 burden hours (FFIEC 009), 5.25 burden hours (FFIEC 009a).

**Estimated Total Annual Burden:** 5,880 burden hours (FFIEC 009), 441 burden hours (FFIEC 009a).

**Board**

**OMB Number:** 7100-0035.  
**Estimated Number of Respondents:** 29 (FFIEC 009), 16 (FFIEC 009a).

**Estimated Average Time per Response:** 70 burden hours (FFIEC 009), 5.25 burden hours (FFIEC 009a).

**Estimated Total Annual Burden:** 8,120 burden hours (FFIEC 009), 336 burden hours (FFIEC 009a).

**FDIC**

**OMB Number:** 3064-0017.  
**Estimated Number of Respondents:** 21 (FFIEC 009), 21 (FFIEC 009a).

**Estimated Average Time per Response:** 70 burden hours (FFIEC 009), 5.25 burden hours (FFIEC 009a).

**Estimated Total Annual Burden:** 5,880 burden hours (FFIEC 009), 441 burden hours (FFIEC 009a).

**General Description of Reports**

These information collections are mandatory: 12 U.S.C. 161 and 1817

(national banks), 12 U.S.C. 248(a), 1844(c), and 3906 (state member banks and bank holding companies); and 12 U.S.C. 1817 and 1820 (insured state nonmember commercial and savings banks). The FFIEC 009 information collection is given confidential treatment (5 U.S.C. 552(b)(4) and (b)(8)). The FFIEC 009a information collection is not given confidential treatment.

**Abstract**

The Country Exposure Report (FFIEC 009) is filed quarterly with the agencies and provides information on international claims of U.S. banks and bank holding companies that is used for supervisory and analytical purposes. The information is used to monitor country exposure of banks to determine the degree of risk in their portfolios and the possible impact on U.S. banks of adverse developments in particular countries. The Country Exposure Information Report (FFIEC 009a) is a supplement to the FFIEC 009 and provides publicly available information on material foreign country exposures (all exposures to a country in excess of 1 percent of total assets or 20 percent of capital, whichever is less) of U.S. banks and bank holding companies that file the FFIEC 009 report. As part of the Country Exposure Information Report, reporting institutions must also furnish a list of countries in which they have lending exposures above 0.75 percent of total assets or 15 percent of total capital, whichever is less.

**Request for Comment**

Comments are invited on:

a. Whether the information collections are necessary for the proper performance of the agencies' functions, including whether the information has practical utility;

b. The accuracy of the agencies' estimates of the burden of the information collections, including the validity of the methodology and assumptions used;

c. Ways to enhance the quality, utility, and clarity of the information to be collected;

d. Ways to minimize the burden of information collections 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.

Comments submitted in response to this notice will be shared among the agencies. All comments will become a matter of public record. Written comments should address the accuracy

of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology as well as other relevant aspects of the information collection request.

Dated: February 17, 2006.

**Stuart Feldstein,**

*Assistant Director, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency.*

Board of Governors of the Federal Reserve System, February 21, 2006.

**Jennifer J. Johnson,**

*Secretary of the Board.*

Dated at Washington, DC, this 24th day of February, 2006.

Federal Deposit Insurance Corporation.

**Carol L. Middlebrook,**

*Special Assistant to the Executive Secretary.*

[FR Doc. 06-1980 Filed 3-2-06; 8:45 am]

**BILLING CODE 4810-33-P; 6714-01-P; 6210-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-05

**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 Notice 2006-05, Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

**DATES:** Written comments should be received on or before May 2, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 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](mailto:Larnice.Mack@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

**Notice Number:** 1545-1996.

**Abstract:** This Notice provides information to payees who receive payment of interest on qualified education loans who are unable to comply with the information reporting requirements under section 6050S of the Internal Revenue Code.

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

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

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

**Estimated Total Annual Recordkeeping and Reporting Burden:** 500.

**Estimated Annual Recordkeeping and Reporting Burden per Respondent:** 10 hours.

**Estimated Number of Respondents:** 5,000.

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: February 23, 2006.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E6-3052 Filed 3-2-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for REG-157302-02 (Final), TD 9142

**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 REG-157302-02 (final), TD 9142; Deemed IRAs in Qualified Retirement Plans.

**DATES:** Written comments should be received on or before May 2, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 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 R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Deemed IRAs in Qualified Retirement Plans.

**OMB Number:** 1545-1841.

**Form Number:** REG-157302-02; TD 9142.

**Abstract:** Section 408(q), added to the Internal Revenue Code by section 602 of the Economic Growth and Tax Relief Reconciliation Act of 2001, provides that separate accounts and annuities may be added to qualified employer plans and deemed to be individual retirement accounts and individual retirement annuities if certain requirements are met. Section 1.408(q)-1(f)(2) provides that these deemed IRAs must be held in a trust or annuity