

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 34977]****BNSF Railway Company—Trackage Rights Exemption—Illinois Central Railroad Company**

Pursuant to a written trackage rights agreement dated December 18, 2006, Illinois Central Railroad Company (CN) has agreed to grant overhead trackage rights to BNSF Railway Company (BNSF): (1) On CN's Centralia Subdivision, extending between the connection with BNSF trackage at or near CN's milepost 252.5 in Centralia, IL, and, on CN's Fulton Subdivision, the connection with BNSF trackage at or near CN's milepost 392.3 in Memphis, TN;<sup>1</sup> and (2) on CN's Bluford Subdivision, extending between the connection with Paducah and Illinois Railroad Company and Paducah and Louisville Railway Inc. trackage at or near CN's milepost 0.2 in Chiles Junction, KY, and CN's milepost 2.2 in Maxon, KY, respectively, and, on CN's Fulton Subdivision, the connection with BNSF at or near CN's milepost 392.3 in Memphis, TN, a distance of approximately 437 miles, all within the states of IL, TN and KY.<sup>2</sup>

The transaction is scheduled to be consummated on March 1, 2007.<sup>3</sup>

The purpose of the trackage rights is to facilitate the movement of traffic between (1) Centralia, IL, and Memphis, TN, (2) Maxon, KY, and Memphis, TN, and (3) Chiles Junction, KY, and Memphis, TN. BNSF will operate its own trains with its own crews over the lines.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed 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 the notice contains false

<sup>1</sup> Trackage rights extending between milepost 387.91 and milepost 389.98 on CN's Fulton Subdivision are excluded because that segment of track is owned and operated by CSXT Transportation, Inc.

<sup>2</sup> A redacted version of the trackage rights agreement between CN and BNSF was filed with the notice of exemption. The full version of the agreement, as required by 49 CFR 1180.6(a)(7)(ii), was concurrently filed under seal along with a motion for protective order. The motion is being addressed in a separate decision.

<sup>3</sup> The trackage rights agreement provides for an initial term of 20 years from December 18, 2006, and that BNSF shall have the right to terminate the agreement upon advising CN 60 days in advance by written notice. The parties must seek appropriate Board authority for the trackage rights to expire.

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 effectiveness of the exemption. Stay petitions must be filed by February 22, 2007 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34977, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Sidney L. Strickland Jr., Sidney Strickland and Associates, PLLC, 3050 K Street, NW., Suite 101, Washington, DC 20007.

Board decisions and notices are available on our Web site at "[www.stb.dot.gov](http://www.stb.dot.gov)."

Decided: February 6, 2007.

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

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

[FR Doc. E7-2440 Filed 2-14-07; 8:45 am]

**BILLING CODE 4915-01-P**

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 34979]****BNSF Railway Company—Trackage Rights Exemption—Grand Trunk Western Railroad Incorporated**

Pursuant to a written trackage rights agreement dated December 18, 2006, Grand Trunk Western Railroad Incorporated (CN) has agreed to grant overhead trackage rights to BNSF Railway Company (BNSF) over a line of railroad known as CN's Elsdon Subdivision extending between the connection with Norfolk Southern Corporation (NS) trackage at or near CN's milepost 8.5 and the connection with NS at the west end of CN's Fence Track at or near CN's milepost 6.1, a distance of approximately 2.4 miles, all within the State of Illinois.<sup>1</sup>

The transaction is scheduled to be consummated on March 1, 2007.<sup>2</sup>

<sup>1</sup> A redacted version of the trackage rights agreement between CN and BNSF was filed with the notice of exemption. The full version of the agreement, as required by 49 CFR 1180.6(a)(7)(ii), was concurrently filed under seal along with a motion for protective order. The motion is being addressed in a separate decision.

<sup>2</sup> The trackage rights agreement provides for an initial term of 20 years from December 18, 2006, and that BNSF shall have the right to terminate the agreement upon advising CN 60 days in advance by

The purpose of the trackage rights is the movement of specific traffic between Corwith, IL, and Railport, IL. BNSF will operate its own trains with its own crews over the line.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed 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 the 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 effectiveness of the exemption. Stay petitions must be filed by February 22, 2007 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34979, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Sidney L. Strickland Jr., Sidney Strickland and Associates, PLLC, 3050 K Street, NW., Suite 101, Washington, DC 20007.

Board decisions and notices are available on our Web site at "[www.stb.dot.gov](http://www.stb.dot.gov)."

Decided: February 6, 2007.

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

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

FR Doc. E7-2443 Filed 2-14-07; 8:45 am]

**BILLING CODE 4915-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Notice 06-109**

**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

written notice. The parties must seek appropriate Board authority for the trackage rights to expire.

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 06-109, interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

**DATES:** Written comments should be received on or before April 16, 2007 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 notice should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

*OMB Number:* 1545-2050.

*Notice Number:* Notice 06-109.

*Abstract:* 109 This notice provides interim guidance regarding application of new or revised requirements under sections 1231 and 1241-1244 of the Pension Protection Act of 2006. It also provides interim relief from application of new excise taxes on private foundation grants to supporting organizations and on sponsoring organizations of donor advised funds.

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

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

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 65,000.

*Estimated Time Per Respondent:* 9 hours, 25 minutes.

*Estimated Total Annual Burden Hours:* 612,294.

*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 9, 2007.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-2595 Filed 2-14-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2006-42

**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 Revenue Procedure 2006-42 (RP-135718-06), Automatic Consent to Change Certain Elections Relating to the Apportionment of Interest Expense, Research and Experimental Expenditures Under Section 1.861.

**DATES:** Written comments should be received on or before April 16, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn 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 revenue procedure should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Automatic Consent to Change Certain Elections Relating to the Apportionment of Interest Expense, Research and Experimental Expenditures Under Section 1.861.

*OMB Number:* 1545-2040.

*Revenue Procedure Number:* Revenue Procedure 2006-42.

*Abstract:* This revenue procedure provides administrative guidance under which a taxpayer may obtain automatic consent to change (a) From the fair market value method or from the alternative tax book method to apportion interest expense or (b) from the sales method or the optional gross income methods to apportion research and experimental expenditures.

*Current Actions:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit institutions, and individuals or households.

*Estimated Number of Respondents:* 200.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 100.

*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