

10. Section 4(f) of the Department of Transportation Act of 1966, 23 U.S.C. 138 and 49 U.S.C. 303.

11. Archeological and Historic Preservation Act of 1966, as amended, 16 U.S.C. 469–469(c).

12. American Indian Religious Freedom Act, 42 U.S.C. 1996.

13. Farmland Protection Policy Act (FPPA), 7 U.S.C. 4201–4209.

14. Clean Water Act, 33 U.S.C. 1251–1377 (Section 404, Section 401, Section 319).

15. Coastal Barrier Resources Act, 16 U.S.C. 3501–3510.

16. Coastal Zone Management Act, 16 U.S.C. 1451–1465.

17. Safe Drinking Water Act (SDWA), 42 U.S.C. 300f–300j–6.

18. Rivers and Harbors Act of 1899, 33 U.S.C. 401–406.

19. Wild and Scenic Rivers Act, 16 U.S.C. 1271–1287.

20. Emergency Wetlands Resources Act, 16 U.S.C. 3921, 3931.

21. TEA–21 Wetlands Mitigation, 23 U.S.C. 103(b)(6)(m), 133(b)(11).

22. Flood Disaster Protection Act, 42 U.S.C. 4001–4128.

23. Land and Water Conservation Fund (LWCF), 16 U.S.C. 4601–4 (known as Section 6(f)).

24. Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 U.S.C. 9601–9675.

25. Superfund Amendments and Reauthorization Act of 1986 (SARA).

26. Resource Conservation and Recovery Act (RCRA), 42 U.S.C. 6901–6992k.

27. Landscaping and Scenic Enhancement (Wildflowers), 23 U.S.C. 319.

28. Executive Orders Relating to Highway Projects (E.O. 11990, Protection of Wetlands; E.O. 11988, Floodplain Management; E.O. 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low Income Populations; E.O. 11593, Protection and Enhancement of Cultural Resources; E.O. 13007, Indian Sacred Sites; E.O. 13175, Consultation and Coordination with Indian Tribal Governments; E.O. 13112, Invasive Species).

The MOU would allow the State to act in the place of the FHWA in carrying out the functions described above, except with respect to government-to-government consultations with federally-recognized Indian tribes. The FHWA will retain responsibility for conducting formal government-to-government consultations with federally-recognized Indian tribes, which is required under some of the listed laws and executive orders. The State will continue to handle routine

consultations with the tribes and understands that a tribe has the right to direct consultation with the FHWA upon request. The State also may assist the FHWA with formal consultations, with the consent of a tribe, but the FHWA remains responsible for the consultation.

The scope of the proposed assignment and terms and conditions of the assignment are contained in the proposed MOU. A copy of the proposed MOU, together with State documentation supporting the assignment of decision-making authority under 23 CFR 771.117(d) for the seven categories of activities listed above, may be viewed on the DOT DMS Docket, as described above, or may be obtained by contacting the FHWA or the State at the addresses provided above. A copy also may be viewed at [http://www.dot.ca.gov/hq/env/nepa\\_pilot/imndex.htm](http://www.dot.ca.gov/hq/env/nepa_pilot/imndex.htm).

The FHWA California Division, in consultation with FHWA Headquarters, will consider the comments submitted when making its decision on the proposed MOU. Once the FHWA makes a decision on the proposed MOU and on the categories of actions to which the assignment will apply, the FHWA will place in the DOT DMS Docket a statement describing the outcome of the decision-making process and a copy of any final MOU, including final descriptions of the CE authority assigned to the State. The FHWA also will publish in the **Federal Register** a notice of the FHWA decision and the availability of any final MOU. Copies of the final documents also may be obtained by contacting the FHWA or the State at the addresses provided above, or by viewing the documents at [http://www.dot.ca.gov/hq/env/nepa\\_pilot/imndex.htm](http://www.dot.ca.gov/hq/env/nepa_pilot/imndex.htm).

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

**Authority:** 23 U.S.C. 326; 42 U.S.C. 4331, 4332; 23 CFR 771.117; 40 CFR 1507.3, 1508.4.

Issued on: April 3, 2007.

**Gene K. Fong,**

*California Division Administrator  
Sacramento.*

[FR Doc. E7–6787 Filed 4–10–07; 8:45 am]

**BILLING CODE 4910–22–P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35013]

#### **Patriot Rail, LLC and Patriot Rail Corp.—Control Exemption—Rarus Railway Company**

Patriot Rail, LLC (PRL) and its subsidiary Patriot Rail Corp. (Patriot) have filed a verified notice of exemption to permit PRL and Patriot to acquire control of the Rarus Railway Company (Rarus) by having Patriot Acquisition Corporation (PAC), a wholly owned subsidiary of Patriot, purchase 100% of the outstanding stock of Rarus. Rarus is a Class III rail carrier and operates a 25.7-mile line of railroad between Butte, MT, and Anaconda, MT.<sup>1</sup>

PRL is a noncarrier limited liability company that owns 51% of the stock of Patriot. Patriot is a noncarrier holding company that owns 100% of the stock of the Tennessee Southern Railroad Company (TSRR), a Class III rail carrier operating a 118-mile line of railroad between specified points in Tennessee and Alabama. Patriot also owns 100% of the stock of PAC, the holding company that will acquire 100% of the outstanding stock of Rarus. Through Patriot's control of PAC, Patriot will acquire indirect control of Rarus. Through PRL's control of Patriot, PRL will also acquire indirect control of Rarus.

The transaction is scheduled to be consummated after the effectiveness of the exemption, and no earlier than April 25, 2007.

Applicants state that: (i) The rail lines involved in this transaction do not connect with any rail lines now controlled, directly or indirectly, by PRL and Patriot; (ii) this transaction is not part of a series of anticipated transactions that would connect any of these rail lines with each other or any railroad in their corporate family; and (iii) this transaction does not involve a Class I carrier. Therefore, this transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail

<sup>1</sup> A copy of an Amended and Restated Stock Purchase 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.

carriers. Accordingly, the Board may not impose labor protective conditions here, because all of the carriers involved are Class III rail carriers.

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 effectiveness of the exemption. Petitions for stay must be filed no later than April 18, 2007 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35013, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Louis E. Gitomer, Esq., 600 Baltimore Ave., Suite 301, Towson, MD 21204.

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

Decided: April 4, 2007.

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

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

[FR Doc. E7-6851 Filed 4-10-07; 8:45 am]

**BILLING CODE 4915-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5308

**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 5308, Request for Change in Plan/Trust Year.

**DATES:** Written comments should be received on or before June 11, 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 the form and instructions should be directed to Carolyn N. Brown at Internal Revenue Service, Room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-6688, or through the internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Request for Change in Plan/Trust Year.

*OMB Number:* 1545-0201.

*Form Number:* 5308.

*Abstract:* Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission for the change.

*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:* 480.

*Estimated Time per Respondent:* 42 minutes.

*Estimated Total Annual Burden Hours:* 339.

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: April 4, 2007.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-6769 Filed 4-10-07; 8:45 am]

**BILLING CODE 4830-01-P**