

1152.27(c)(2),² and trail use/rail banking requests under 49 CFR 1152.29 must be filed by November 16, 2007. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by November 26, 2007, with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to CF's representative: Evelyn M. Suarez and Williams Mullen, A Professional Corporation, 1666 K Street, NW., Suite 1200, Washington, DC 20006.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

CF has filed a combined environmental and historic report that addresses the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by November 9, 2007. Interested persons may obtain a copy of the EA by writing to SEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 245-0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), CF shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by CF's filing of a notice of consummation by November 6, 2008, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: October 29, 2007.

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

Vernon A. Williams,
Secretary.

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² Each OFA must be accompanied by the filing fee, which currently is set at \$1,300. See 49 CFR 1002.2(f)(25).

DEPARTMENT OF THE TREASURY

Tax on Certain Imported Substances (Synthetic Linear Fatty Alcohols); Notice of Determinations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice announces a determination, under Notice 89-61, 1989-1 C.B. 717, that the list of taxable substances in section 4672(a)(3) will be modified to include synthetic linear fatty alcohols and synthetic linear fatty alcohol ethoxylates.

DATES: *Effective Dates:* This modification is effective as of July 1, 1993, for synthetic linear fatty alcohols and October 1, 1993, for synthetic linear fatty alcohol ethoxylates.

FOR FURTHER INFORMATION CONTACT: Celia Gabrysh, Office of Associate Chief Counsel (Passthroughs and Special Industries), 202-622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Under section 4672(a), an importer or exporter of any substance may request that the Secretary determine whether the substance should be listed as a taxable substance. The Secretary shall add the substance to the list of taxable substances in section 4672(a)(3) if the Secretary determines that taxable chemicals constitute more than 50 percent of the weight, or more than 50 percent of the value, of the materials used to produce the substance. This determination is to be made on the basis of the predominant method of production. Notice 89-61, 1989-1 C.B. 717, sets forth the rules relating to the determination process.

Determinations

On October 19, 2007, the Secretary determined that synthetic linear fatty alcohols and synthetic linear fatty alcohol ethoxylates should be added to the list of taxable substances in section 4672(a)(3) of the Internal Revenue Code, effective as of July 1, 1993, and October 1, 1993, respectively.

The rate of tax prescribed for synthetic linear fatty alcohols will be based on the rate of tax for ethylene (\$4.87 per ton) multiplied by the conversion factor for ethylene for the specified synthetic linear fatty alcohol.

The rate of tax prescribed for synthetic linear fatty alcohol ethoxylates will be based on the rate of tax for ethylene (\$4.87 per ton) multiplied by the conversion factor for ethylene for

the specified synthetic linear fatty alcohol ethoxylate.

The petitioner is Vista Chemical Company, a manufacturer and exporter of these substances. The following information is the basis for the determinations.

Synthetic Linear Fatty Alcohols

Synthetic linear fatty alcohols are derived from the taxable chemical ethylene. They are produced predominantly by the Ziegler process.

The stoichiometric material consumption formula for this substance is: $x(\text{CH}_2\text{CH}_2)$ (ethylene) + $1/3\text{Al}$ (aluminum) + $1/2\text{H}_2$ (hydrogen) + $1/2\text{O}_2$ (oxygen) + H_2O (water) $\rightarrow \text{C}_{2x}\text{H}_{4x+1}\text{OH}$ (synthetic linear fatty alcohols) + $1/3\text{Al}(\text{OH})_3$ (aluminum hydroxide).

Synthetic linear fatty alcohols have been determined to be taxable substances because a review of the stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 50 percent by weight of the materials used in its production.

Synthetic Linear Fatty Alcohol Ethoxylates

Synthetic linear fatty alcohol ethoxylates are predominately produced by base catalyzed ethoxylation of synthetic linear alcohols with ethylene oxide.

The stoichiometric material consumption formula for this substance is: $x(\text{CH}_2\text{CH}_2)$ (ethylene) + $1/3\text{Al}$ (aluminum) + $1/2\text{H}_2$ (hydrogen) + $1/2\text{O}_2$ (oxygen) + H_2O (water) + $y(\text{CH}_2\text{CH}_2)$ (ethylene) + $y/2\text{O}_2$ (oxygen) $\rightarrow \text{C}_{2x}\text{H}_{4x+1}\text{O}(\text{CH}_2\text{CH}_2\text{O})_y\text{H}$ (synthetic linear fatty alcohol ethoxylates) + $1/3\text{Al}(\text{OH})_3$ (aluminum hydroxide).

Synthetic linear fatty alcohol ethoxylates have been determined to be taxable substances because a review of the stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 50 percent by weight of the materials used in its production.

Frank Boland,

Chief, Branch 7, Office of Associate Chief Counsel (Passthroughs & Special Industries).
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