

expeditious manner. It is apparent, however, that the final rule cannot be in place before the June 1, 2008, deadline for EFV installation that is in the Act.

PHMSA encourages all gas distribution pipeline operators to take actions to ensure that EFVs are installed on the appropriate service lines that are installed or completely replaced after June 1, 2008.

Issued in Washington, DC, on May 30, 2008.

William H. Gute,

Deputy Associate Administrator for Pipeline Safety.

[FR Doc. E8-12566 Filed 6-4-08; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 35143]

R.J. Corman Railroad Company/ Pennsylvania Lines Inc.—Acquisition and Operation Exemption—Line of Norfolk Southern Railway Company

R.J. Corman Railroad Company/Pennsylvania Lines Inc. (RJCP), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire by purchase from Norfolk Southern Railway Company (NS)¹ a rail line extending between milepost 64.5 near Winburne, PA, and milepost 45.5 near Gillintown, PA, a distance of approximately 19 miles in Clearfield and Centre Counties, PA (the Snow Shoe Industrial Track).²

RJCP intends to operate rail service over the Eastern Segment.³

¹ NS succeeded to Consolidated Rail Corporation's (Conrail) ownership of the subject line as a result of the merger proceeding in *CSX Corp. et al.—Control—Conrail Inc. et al.*, 3 S.T.B. 196 (1998).

² This proceeding also is related to STB Finance Docket No. 35116, *R.J. Corman Railroad Company/Pennsylvania Lines Inc.—Construction and Operation Exemption—in Clearfield County, PA*, in which RJCP seeks an exemption to construct and to operate over approximately 10.8 miles of abandoned Conrail right-of-way from Wallaceton Junction, at Conrail milepost 11.76, to Winburne, at milepost 64.5 (Conrail milepost 22.56), (the Western Segment), and to rebuild the track on a rail banked 9.3-mile portion of the Snow Shoe Industrial Track between milepost 64.5 near Winburne and milepost 55.2 near Gorton, PA (the Eastern Segment). RJCP takes the position that it does not need Board authority for construction with respect to the rail banked Eastern Segment and has filed a motion to dismiss that part of the construction petition for exemption that pertains to the Eastern Segment. The Western Segment connects at Wallaceton Junction with RJCP's existing rail line. Together, the Eastern and Western Segments would be operated by RJCP as the Beech Creek Branch Line.

³ A Certificate of Interim Trail Use or Abandonment (CITU) was issued for the entire 19 miles of the Snow Shoe Industrial Track in *Conrail*

Based on projected revenues for the line being acquired, RJCP expects to remain a Class III rail carrier after consummation of the proposed transaction. RJCP certifies that its projected annual revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier.

Because the projected annual revenues of the lines, together with RJCP's projected annual revenue, will exceed \$5 million, RJCP is required, at least 60 days before an exemption is to become effective, to send notice of the transaction to the national and local offices of the labor unions with employees on the affected lines and post a copy of the notice at the workplace of the employees on the affected lines and certify to the Board that it has done so. 49 CFR 1150.42(e). However, RJCP has noted that there are no affected employees as there is no current rail line. Therefore, RJCP has filed for a waiver from the requirements of 49 CFR 1150.42(e). RJCP states in the waiver request that the track materials on the line have been removed, no rail operations have been conducted for at least 15 years, and no railroad workers have been employed on the line for at least the same period of time. RJCP's waiver request will be handled in a subsequent decision.

The Board will establish in the decision on the waiver request the earliest this transaction may be consummated. RJCP states that it intends to consummate the transaction only following approval of RJCP's petition for exemption in STB Finance Docket No. 35116.

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 transaction. Petitions for stay must be filed no later than 7 days before the exemption becomes effective.

Pursuant to the Consolidated Appropriations Act, 2008, Public Law 110-161 section 193, 121 Stat. 1844

Abandonment of the Snow Shoe Industrial Track in Centre and Clearfield Counties, PA, Docket No. AB-167 (Sub-No. 1004N) (ICC served Nov. 5, 1993) and remains in place. The Headwaters Charitable Trust (HCT) has been using the rail banked right-of-way as a recreational trail on an interim basis. RJCP has concurrently filed a petition in STB Docket No. AB-167 (Sub-No. 1004N), seeking vacation of the CITU with respect to the Eastern Segment. With respect to the remaining portion of the Snow Shoe Industrial track, from milepost 55.2 to milepost 45.5, RJCP states that it intends to maintain the agreement with HCT to allow continued recreational trail use.

(2007), nothing in this decision authorizes the following activities at any solid waste rail transfer facility: collecting, storing, or transferring solid waste outside of its original shipping container; or separating or processing solid waste (including baling, crushing, compacting, and shredding). The term "solid waste" is defined in section 1004 of the Solid Waste Disposal Act, 42 U.S.C. 6903.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35143, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Ronald A. Lane, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

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

Decided: May 30, 2008.

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

Anne K. Quinlan,

Acting Secretary.

[FR Doc. E8-12584 Filed 6-4-08; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF TRANSPORTATION

Bureau of Transportation Statistics

[RITA 2007-27185 Paperwork Reduction Notice]

Research and Innovative Technology Administration; Agency Information Collection; Activity Under OMB Review; Report of Traffic and Capacity Statistics—The T-100 System

AGENCY: Research and Innovative Technology Administration (RITA), Bureau of Transportation Statistics (BTS), DOT.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995, Public Law 104-13, the Bureau of Transportation Statistics invites the general public, industry and other governmental parties to comment on the continuing need for and usefulness of DOT requiring U.S. and foreign air carriers to file traffic and capacity data pursuant to 14 CFR 241.19 and Part 217, respectively. These reports are used to measure air transportation activity to, from, and within the United States.

DATES: Written comments should be submitted by August 4, 2008.

ADDRESSES: You may submit comments identified by DOT Docket ID Number

RITA 2007–27185 by any of the following methods:

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

Mail: Docket Management Facility: U.S. Department of Transportation, 1200 New Jersey Avenue, SE., West Building Ground Floor, Room W12–140, Washington, DC 20590–0001.

Hand Delivery or Courier: West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal holidays.

Fax: 202–493–2251.

Instructions: Identify docket number, RITA 2007–27185, at the beginning of your comments, and send two copies. To receive confirmation that DOT received your comments, include a self-addressed stamped postcard. Internet users may access all comments received by DOT at <http://www.regulations.gov>. All comments are posted electronically without change or edits, including any personal information provided.

Privacy Act: Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477–78) or you may visit <http://DocketInfo.dot.gov>.

Docket: For access to the docket to read background documents or comments received, go to <http://www.regulations.gov> or the street address listed above. Follow the online instructions for accessing the dockets.

Electronic Access

An electronic copy of this rule, a copy of the notice of proposed rulemaking, and copies of the comments may be downloaded at <http://www.regulations.gov>, by searching docket RITA 3 2007–27185.

FOR FURTHER INFORMATION CONTACT: Mr. Bernard Stankus, Office of Airline Information, RTS–42, Bureau of Transportation Statistics, Research and Innovative Technology Administration, 1200 New Jersey Avenue, SE., Washington, DC 20590–0001, Telephone Number (202) 366–4387, Fax Number (202) 366–3383 or E-mail bernard.stankus@dot.gov.

SUPPLEMENTARY INFORMATION:

OMB Approval No. 2138–0040.

Title: Report of Traffic and Capacity Statistics—The T–100 System.

Form No.: Schedules T–100 and T–100(f).

Type of Review: Extension of a currently approved collection.

Respondents: Certificated, Commuter and Foreign air carriers that operate to, from or within the United States.

Number of Respondents: 250.

Total Burden Per Response: 6 hours.

Total Annual Burden: 18,000 hours.

Needs and Uses:

Airport Improvement

The Federal Aviation Administration uses enplanement data for U.S. airports to distribute the annual Airport Improvement Program (AIP) entitlement funds to eligible primary airports, i.e., airports which account for more than 0.01 percent of the total passengers enplaned at U.S. airports. Enplanement data contained in Schedule T–100/T–100(f) are the sole data base used by the FAA in determining airport funding. U.S. airports receiving significant service from foreign air carriers operating small aircraft could be receiving less than their fair share of AIP entitlement funds. Collecting Schedule T–100(f) data for small aircraft operations will enable the FAA to more fairly distribute these funds.

Air Carrier Safety

The FAA uses traffic, operational and capacity data as important safety indicators and to prepare the air carrier traffic and operation forecasts that are used in developing its budget and staffing plans, facility and equipment funding levels, and environmental impact and policy studies. The FAA monitors changes in the number of air carrier operations as a way to allocate inspection resources and in making decisions as to increased safety surveillance. Similarly, airport activity statistics are used by the FAA to develop airport profiles and establish priorities for airport inspections.

Acquisitions and Mergers

While the Justice Department has the primary responsibility over air carrier acquisitions and mergers, the Department reviews the transfer of international routes involved to determine if they would substantially reduce competition, or determine if the transaction would be inconsistent with the public interest. In making these determinations, the proposed transaction's effect on competition in the markets served by the affected air carriers is analyzed. This analysis includes, among other things, a consideration of the volume of traffic and available capacity, the flight segments and origins-destinations

involved, and the existence of entry barriers, such as limited airport slots or gate capacity. Also included is a review of the volume of traffic handled by each air carrier at specific airports and in specific markets which would be affected by the proposed acquisition or merger. The Justice Department uses T–100 data in carrying out its responsibilities relating to airline competition and consolidation.

Recently, the House and Senate Subcommittees on Aviation have reviewed market data in assessing possible mergers between major airlines.

Traffic Forecasting

The FAA uses traffic, operational and capacity data as important safety indicators and to prepare the air carrier traffic and operation forecasts. These forecasts are used by the FAA, airport managers, the airlines and others in the air travel industry as planning and budgeting tools.

Airport Capacity Analysis

The mix of aircraft type are used in determining the practical annual capacity (PANCAP) at airports as prescribed in the FAA Advisory Circular *Airport Capacity Criteria Used in Preparing the National Airport Plan*. The PANCAP is a safety-related measure of the annual airport capacity or level of operations. It is a predictive measure which indicates potential capacity problems, delays, and possible airport expansions or runway construction needs. If the level of operations at an airport exceeds PANCAP significantly, the frequency and length of delays will increase, with a potential concurrent risk of accidents. Under this program, the FAA develops ways of increasing airport capacity at congested airports.

Airline Industry Status Evaluations

The Department apprises Congress, the Administration and others of the effect major changes or innovations are having on the air transportation industry. For this purpose, summary traffic and capacity data as well as the detailed segment and market data are essential. These data must be timely and inclusive to be relevant for analyzing emerging issues and must be based upon 6 uniform and reliable data submissions that are consistent with the Department's regulatory requirements.

Mail Rates

The Department is responsible for establishing international and intra-Alaska mail rates. International mail rates are set based on scheduled operations in four geographic areas: Trans-border, Latin America, operations

over the Atlantic Ocean and operations over the Pacific Ocean. Separate rates are set for mainline and bush Alaskan operations. The rates are updated every six months to reflect changes in unit costs in each rate-making entity. Traffic and capacity data are used in conjunction with cost data to develop the required unit cost data.

Essential Air Service

The Department reassesses service levels at small domestic communities to assure that capacity levels are adequate to accommodate current demand.

System Planning at Airports

The FAA is charged with administering a series of grants that are designed to accomplish the necessary airport planning for future development and growth. These grants are made to state metropolitan and regional aviation authorities to fund needed airport systems planning work. Individual airport activity statistics, nonstop market data, and service segment data are used to prepare airport activity level forecasts.

Review of IATA Agreements

The Department reviews all of the International Air Transport Association (IATA) agreements that relate to fares, rates, and rules for international air transportation to ensure that the agreements meet the public interest criteria. Current and historic summary traffic and capacity data, such as revenue ton-miles and available ton-miles, by aircraft type, type of service, and length of haul are needed to conduct these analyses to: (1) Develop the volume elements for passenger/cargo cost allocations, (2) evaluate fluctuations in volume of scheduled and charter services, (3) assess the competitive impact of different operations such as charter versus scheduled, (4) calculate load factors by aircraft type, and (5) monitor traffic in specific markets.

Foreign Air Carriers Applications

Foreign air carriers are required to submit applications for authority to operate to the United States. In reviewing these applications the Department must find that the requested authority is encompassed in a bilateral agreement, other intergovernmental understanding, or that granting the application is in the public interest. In the latter cases, T-100 data are used in assessing the level of benefits that carriers of the applicant's homeland presently are receiving from their U.S. operations. These benefits are compared and balanced against the benefits U.S.

carriers receive from their operations to the applicant's homeland.

Air Carrier Fitness

The Department determines whether U.S. air carriers are and continue to be fit, willing and able to conduct air service operations without undue risk to passengers and shippers. The Department monitors a carrier's load factor, operational, and enplanement data to compare with other carriers with similar operating characteristics. Carriers that expand operations at a high rate are monitored more closely for safety reasons.

International Civil Aviation Organization

Pursuant to an international agreement, the United States is obligated to report certain air carrier data to the International Civil Aviation Organization (ICAO). The traffic data supplied to ICAO are extracted from the U.S. air carriers' Schedule T-100 submissions.

The Confidential Information Protection and Statistical Efficiency Act of 2002 (44 U.S.C. 3501 note), requires a statistical agency to clearly identify information it collects for non-statistical purposes. BTS hereby notifies the respondents and the public that BTS uses the information it collects under this OMB approval for non-statistical purposes including, but not limited to, publication of both Respondent's identity and its data, submission of the information to agencies outside BTS for review, analysis and possible use in regulatory and other administrative matters.

Issued in Washington, DC, on May 28, 2008.

Marianne Seguin,

Acting Assistant Deputy Director, Airline Information, Bureau of Transportation Statistics.

[FR Doc. E8-12604 Filed 6-4-08; 8:45 am]

BILLING CODE 4910-HY-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2005-26

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 2005-26, Revenue Procedure Regarding Extended Period of Limitation for Listed Transaction Situations.

DATES: Written comments should be received on or before August 4, 2008 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION: *Title:* Revenue Procedure Regarding Extended Period of Limitations for Listed Transaction Situations.

OMB Number: 1545-1940.

Revenue Procedure Number: Revenue Procedure 2005-26.

Abstract: This revenue procedure provides procedures that taxpayers and material advisors may use to disclose a listed transaction that the taxpayer previously failed to disclose.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households and business or other for-profit institutions.

Estimated Number of Respondents: 859.

Estimated Time per Respondent: 5 hours.

Estimated Total Annual Burden Hours: 430.

The following paragraph applies to all 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