

sufficient strength to contain these high pressures and to provide an additional safety margin. Pipeline in-service can become degraded due to time independent and time dependent threats. Time dependent threats include corrosion and other defects which can grow over time and, if allowed to continue unchecked, may reduce the pipe wall thickness to the point of failure. Time independent threats include excavation damage, which are one-time events that may damage the pipeline's protective coating, or the pipe itself (e.g., dent, gouge, crack, or puncture). The defects caused by time dependent or independent threats can reduce the safety margin for retaining the pipeline operating pressure.

Pipeline operators predominantly use one of three accepted methods to calculate the remaining strength of pipelines containing metal loss anomalies: (1) B31G, (2) Modified B31G, and (3) RSTRENG. These methods consider the length and depth of anomalies (i.e., areas of metal loss) and produce estimates of the pressure at which the pipe will fail. Pipeline operators are required to use these estimates to (1) determine whether pipeline pressure must be reduced to provide an additional safety margin, and (2) determine the urgency with which anomalies must be investigated, evaluated, and repaired.

In practice, many anomalies are often identified by inspection of the pipeline using in-line inspection (ILI) tools. These tools provide estimates of the length and depth of anomalies that are used in calculating remaining pipeline strength. The dimensions estimated using ILI tools are subject to uncertainty because of variables that affect the accuracy in determining wall thickness and length.

Recent research sponsored by PHMSA and industry, evaluated the accuracy of the methods currently used to calculate the remaining strength of corroded pipelines. The evaluation used data from historical and recent bench tests in which pipe with known defects (some with real corrosion defects and some with intentionally machined defects) were pressurized to failure. The defect size and pipe characteristics were used to calculate a predicted failure pressure using each of the analytical methods being evaluated. The failure pressure predicted by each method was compared to the empirical failure pressure determined during the test to identify if the predicted failure pressure was conservative or non-conservative. This work involved using the analytical methods to calculate the remaining strength of pipe containing defects

whose dimensions could be measured with a high degree of precision. In some cases, the pipe failed at pressures lower than those predicted (i.e., the predicted failure pressure was non-conservative). This occurred most often for deep anomalies (e.g., >60% wall loss) in high-strength pipe (e.g., grade API 5L X-52 and above). All of the accepted methods for calculating remaining pipe strength were found to produce non-conservative estimates of failure pressure in some instances.

The workshop will allow the review and discussion of appropriate repair criteria for evaluating anomalies to meet regulatory code requirements for the permanent field repair of imperfections and damages. The workshop is also intended to allow representatives of the pipeline industry, regulatory agencies, the public, and other stakeholders to discuss the implications of research results and the potential need for regulatory changes or modification of industry standards.

Preliminary Workshop Agenda

The workshop will include:

- (1) Overview of recent research results,
 - (2) Perspective of industry and regulators on the implications of the research results, and
 - (3) Discussion of issues related to reliable application of methods for predicting failure pressure of pipe with metal loss defects, including:
 - a. Treatment of ILI tool accuracy,
 - b. Consideration of anomaly growth rates.
 - c. Appropriate repair criteria.
- Refer to the meeting Web site for a more detailed agenda: <http://primis.phmsa.dot.gov/meetings/Mtg55.mtg>.

PHMSA publishes requirements for the assessment and repair of anomalies discovered by ILI tools or direct measurement in 49 CFR Part 192 for gas pipelines and Part 195 for hazardous liquids pipelines. PHMSA also publishes other anomaly assessment and repair requirements for pipelines under special permit for class location and alternative MAOP which vary from and are more stringent than the requirements contained in regulations. PHMSA plans to discuss assessment and repair requirements including the application of factors of safety, ILI tool tolerance, and corrosion growth rates. PHMSA will consider the discussion at the workshop and comments submitted to the docket in determining whether changes to regulatory requirements for anomaly assessment and repair are needed in light of the new research

results and, if so, what those changes should be.

Issued in Washington, DC on September 19, 2008.

William H. Gute,

Deputy Associate Administrator for Pipeline Safety.

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-1067 (Sub-No. 2X)]

General Railway Corporation d/b/a Iowa Northwestern Railroad—Abandonment Exemption—in Osceola and Dickinson Counties, IA

General Railway Corporation d/b/a Iowa Northwestern Railroad (IANW) has filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments* to abandon an approximately 36.9-mile line of railroad extending between milepost 215.4, west of Mackenzie Junction, and milepost 252.3, west of Braaksma, in Dickinson and Osceola Counties, IA.¹ The line traverses United States Postal Service Zip Codes 51249, 51345, 51347, 51354, 51360 and 51363.

IANW has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Board or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental report), 49 CFR 1105.8 (historic report), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

¹ IANW's notice was filed on September 5, 2008. On September 18, 2008, IANW supplemented its filing by clarifying its certification requirement under 49 CFR 1152.50(b).

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on October 25, 2008, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,² formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),³ and trail use/rail banking requests under 49 CFR 1152.29 must be filed by October 6, 2008. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by October 15, 2008, with: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to IANW's representative: John F. Larkin, President, Iowa Northwestern Railroad, 4814 Douglas Street, Omaha, NE 68132.

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

IANW has filed a combined environmental and historic report addressing the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by September 30, 2008. 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), IANW 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 IANW's filing of a notice of

consummation by September 25, 2009, 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: September 19, 2008.

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

Anne K. Quinlan,

Acting Secretary.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 18, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before October 27, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1779.

Type of Review: Extension.

Title: Notice 2002-27—IRA Required Minimum Distribution Reporting.

Forms: n/a.

Description: This notice provides guidance with respect to the reporting requirements, that is, data that custodians and trustees of IRAs must furnish IRA owners in those instances where there must be a minimum distribution from an individual retirement arrangement.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,170,000 hours.

OMB Number: 1545-1772.

Type of Review: Extension.

Title: User Fee for Employee Plan Determination Letter Request.

Form: 8717.

Description: The Omnibus Reconciliation Act of 1990 requires

payment of a "user fee" with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

Respondents: Businesses and other for-profit institutions, farms.

Estimated Total Burden Hours: 438,000 hours.

OMB Number: 1545-0177.

Type of Review: Extension.

Title: Casualties and Thefts.

Form: 4684.

Description: Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 466,932 hours.

OMB Number: 1545-1385.

Type of Review: Extension.

Title: GL-238-88 (Final) Preparer Penalties—Manual Signature Requirement.

Description: The reporting requirements affect returns preparers of fiduciary returns. They will be required to submit a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature of the returns preparer.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 25,825 hours.

OMB Number: 1545-1930.

Type of Review: Extension.

Title: REG-159243-03 (Final)

Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes.

Description: The regulations provide rules for determining whether an individual is a bona fide resident of a U.S. possession and whether income is derived from sources in a possession or effectively connected with the conduct of a trade or business in a possession.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 300,000 hours.

OMB Number: 1545-1031.

Type of Review: Revision.

Title: Internet Computation Under the Look-Back Method for Completed Long-Term Contracts.

Form: 8697.

Description: Taxpayers required to account for all or part of any long-term contract entered into after February 28, 1986, under the percentage of

² The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

³ Effective July 18, 2008, the filing fee for an OFA increased to \$1,500. See *Regulations Governing Fees for Services Performed in Connection with Licensing and Related Services—2008 update*, STB Ex Parte No. 542 (Sub-No. 15) (STB served June 18, 2008).