

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 no later than November 21, 2008 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35193, 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 Janie Sheng, K&L Gates LLP, 1601 K Street, NW., Washington, DC 20006.

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

Decided: November 7, 2008.

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

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. E8-27042 Filed 11-13-08; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35147]

#### **Norfolk Southern Railway Company, Pan Am Railways Inc., et al.—Joint Control and Operating/Pooling Agreements—Pan Am Southern LLC**

**AGENCIES:** Surface Transportation Board.

**ACTION:** Notice of Availability of Environmental Assessment and request for Public Review and Comment.

**SUMMARY:** On May 30, 2008, Norfolk Southern Railway Company (Norfolk Southern), Pan Am Railways, Inc. (PARI), Boston and Maine Corporation (B&M) and Springfield Terminal Railway company (Springfield Terminal) (collectively, Applicants) filed a petition with the Surface Transportation Board (Board) seeking Board approval under 49 U.S.C. 11322 and 11323 of (1) the acquisition by Norfolk Southern and B&M of joint control and ownership of Pan Am Southern, LLC (PAS), a new rail carrier to be formed; and (2) the agreements by which Springfield Terminal would operate the lines of PAS and establish rates for PAS. The agreements for which approval and authorization are being sought by the application and the related filings will be referred to collectively as the Transaction. The Board, through its Section of Environmental Analysis (SEA), is the lead agency responsible for

the preparation of the Environmental Assessment (EA).

If the Transaction is approved, PAS would own or operate over (through trackage rights) approximately 437 miles of existing rail lines (referred to in the application as the PAS Lines), comprised of approximately 238.4 miles of existing rail lines to be owned by PAS and approximately 198.4 miles of existing track over which PAS would have trackage rights. Norfolk Southern would contribute capital to PAS which would go into improving infrastructure by creating a new intermodal and automotive facility in Mechanicville, NY (the Mechanicville Facility), creating a new automotive facility in Ayer, MA (San Vel Automotive Facility), making minor improvements at an existing intermodal facility at Ayer (Ayer Intermodal), and enhancing other infrastructure along the existing east-west main line. The Transaction also includes acquisition and/or operation by PAS of six other existing rail yards in addition to the three facilities at which some construction would occur. The Transaction does not contemplate any yard improvements or changes in activity at any of these six rail yards.

Based on the information provided from all sources to date and its independent analysis, SEA preliminarily concludes that construction and operation of the two proposed new rail facilities and improvements to an existing rail facility and existing rail lines would not have significant environmental impacts if the Board imposes and Applicants implement the recommended mitigation measures set forth in the EA.

Copies of the EA have been served on all interested parties and will be made available to additional parties upon request. The entire EA is also available for review on the Board's Web site (<http://www.stb.dot.gov>) by going to "E-LIBRARY," clicking on the "Decisions and Notices" link, and then searching by the Service Date (November 14, 2008) or Docket Number (FD 35147). SEA will consider all comments received in making its final recommendations to the Board. The Board will then consider SEA's final recommendations and the complete environmental record in making its final decision in this proceeding.

**FOR FURTHER INFORMATION CONTACT:** Kenneth Blodgett, Project Manager, at (202) 245-0305; e-mail: [blodgett@stb.dot.gov](mailto:blodgett@stb.dot.gov). Federal Information Relay Service for the hearing impaired: 1-800-877-8339.

**DATES:** The EA is available for public review and comment. All comments

must be submitted or post-marked by December 15, 2008.

**ADDRESSES:** Send written comments (an original and one copy) to Surface Transportation Board, Case Control Unit, 395 E Street, SW., Washington, DC 20423, to the attention of Kenneth Blodgett. Environmental comments may also be filed electronically on the Board's Web site, <http://www.stb.dot.gov>, by clicking on the "E-FILING" link. Please refer to Finance Docket No. 35147 (FD 35147) in all correspondence, including e-filings, addressed to the Board.

Decided: November 14, 2008.

By the Board, Victoria Rutson, Chief, Section of Environmental Analysis.

**Kulunie L. Cannon,**  
Clearance Clerk.

[FR Doc. E8-27073 Filed 11-13-08; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35192]

#### **Lehigh Railway, LLC.—Lease and Operation Exemption—Norfolk Southern Railway Company**

Lehigh Railway, LLC. (LRWY), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to lease from Norfolk Southern Railway Company (NSR) and operate approximately 56.0 miles of NSR's rail line (the Line), extending between approximately milepost IS 269.5, at Athens, PA, and approximately milepost IS 213.5, at Mehoopany, PA, in Bradford and Wyoming counties, PA.<sup>1</sup> The line also includes any sidings, sidetracks, yards or facilities presently owned by NSR that are accessed via the line. NSR will also grant LRWY operating rights to certain designated track north of milepost IS 269.5 extending into Sayre, PA, solely for interchange with NSR.<sup>2</sup>

This transaction is related to a concurrently filed verified notice of exemption in STB Finance Docket No. 35193, *Steven C. May—Continuance in Control Exemption—Lehigh Railway,*

<sup>1</sup> The line does not connect with the Southern Tier, owned and operated by NSR.

<sup>2</sup> The line does not include properties south of milepost IS 213.5 which have been leased by NSR to the Reading, Blue Mountain, and Northern Railroad and to Proctor and Gamble Corporation at Mehoopany since 2001. If these properties revert back to the control of NSR during the term of the lease, NSR may, at its option, and subject to the approval of the Surface Transportation Board, if required, elect to assign the property or properties at Mehoopany to the lease.

LLC. In that proceeding, Steven C. May, has filed a verified notice of exemption to continue in control of LRWY upon LRWY's becoming a Class III rail carrier.

LRWY certifies that its projected annual revenues as a result of the transaction will not result in LRWY becoming a Class II or Class I rail carrier and further certifies that its projected annual revenues will not exceed \$5 million.

The transaction is expected to be consummated on or soon after November 29, 2008, the effective date of the exemption.

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

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 November 21, 2008 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35192, 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 Janie Sheng, K&L Gates LLP, 1601 K Street, NW., Washington, DC 20006.

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

Decided: November 7, 2008.

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

**Jeff Herzig,**

*Clearance Clerk.*

[FR Doc. E8-27045 Filed 11-13-08; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 6, 2008.

The Department of 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before December 15, 2008 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1209.

*Type of Review:* Extension.

*Title:* IA-83-90 (Final) Disclosure of Tax Return Information for Purposes of Quality or Peer Review; Disclosure of Tax Return Information Due to Incapacity or Death of Tax Return Preparer.

*Description:* These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 250,000 hours.

*OMB Number:* 1545-1661.

*Type of Review:* Extension.

*Title:* REG-106010-98 (Final)

Qualified Lessee Construction Allowance for Short-Term Leases.

*Description:* The regulations provide guidance with respect to Sec. 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 10,000 hours.

*OMB Number:* 1545-1418.

*Type of Review:* Extension.

*Title:* REG-154000-04 (Notice of Proposed Rulemaking Final and Temporary Regulations) Diesel Fuel and Kerosene Excise Tax; Dye Injection.

*Description:* In order for diesel fuel and kerosene that is used in a

nontaxable use to be exempt from tax under section 4082(a), it must be indelibly dyed by use of a mechanical dye injection system that satisfies the requirement in the regulations.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 1,400 hours.

*OMB Number:* 1545-1791.

*Type of Review:* Extension.

*Form:* 12339-A, 12339, 12339-B.

*Title:* Tax Check Waiver.

*Description:* The tax check waiver is necessary for the purpose of ensuring that all panel members are tax compliant. Information provided will be used to qualify or disqualify individuals to serve as panel members. The information will be used as appropriate by the Taxpayer Advocate service staff, and other appropriate IRS personnel.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 417 hours.

*OMB Number:* 1545-1941.

*Type of Review:* Extension.

*Form:* 3491.

*Title:* Consumer Cooperative Exemption Application.

*Description:* A cooperative uses Form 3491 to apply for exemption from filing information returns (Forms 1099-PATR) on patronage distributions of \$10 or more to any person during the calendar year.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 148 hours.

*OMB Number:* 1545-0295.

*Type of Review:* Extension.

*Title:* Notice 210 Preparation Instruction for Media Labels.

*Description:* Notice 210, Preparation Instructions for Media Labels, instructs the filers on how to prepare their own pressure sensitive label. This label must be attached to each and every piece of magnetic media to identify specific items needed so that the media can be processed by the Internal Revenue Service.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 12,765 hours.

*OMB Number:* 1545-1275.

*Type of Review:* Extension.

*Form Number:*

*Title:* Limitations on Corporate Net Operating Loss Carryforwards (CO-45-91 Final).

*Description:* Section 1.382-9(d)(2)(iii) and (d)(4)(iv) allow a loss corporation to rely on a statement by beneficial owners of indebtedness in determining whether the loss corporation qualifies under section 382(l)(1)(5). Section 1.382-9(d)(6)(ii) requires a loss corporation to