

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 Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 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.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on May 7, 2011, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>3</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>4</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by April 18, 2011. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by April 27, 2011, 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 AGS's representative: Greg E. Summy, Three Commercial Place, Norfolk, VA 23510.

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

AGS has filed a combined environmental and historic report which addresses the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by April 12, 2011. Interested persons may obtain a copy of the EA by writing to OEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling OEA, 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

<sup>3</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Office of Environmental Analysis (OEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Serv. 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.

<sup>4</sup> Each OFA must be accompanied by the filing fee, which is currently set at \$1,500. See 49 CFR 1002.2(f)(25).

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), AGS 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 AGS's filing of a notice of consummation by April 7, 2012, 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: April 1, 2011.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Jeffrey Herzig,**  
*Clearance Clerk.*

[FR Doc. 2011-8170 Filed 4-6-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Publication of Inflation Adjustment Factor, Nonconventional Source Fuel Credit, and Reference Price for Calendar Year 2010

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** Publication of the inflation adjustment factor, nonconventional source fuel credit, and reference price for calendar year 2010 as required by section 45K of the Internal Revenue Code (26 U.S.C. 45K). The inflation adjustment factor and reference price are used to determine the credit allowable under section 45K for coke or coke gas (other than from petroleum based products) for calendar year 2010. **DATES:** The 2010 inflation adjustment factor, nonconventional source fuel credit, and reference price apply to coke or coke gas (other than from petroleum based products) sold during calendar year 2010.

*Inflation Adjustment Factor:* The inflation adjustment factor for coke or coke gas for calendar year 2010 is 1.1435.

*Credit:* The nonconventional source fuel credit for coke or coke gas for calendar year 2010 is \$3.43 per barrel-of-oil equivalent of qualified fuels.

*Reference Price:* The reference price for calendar year 2010 is \$74.71. The

phase-out of the credit does not apply to coke or coke gas.

**FOR FURTHER INFORMATION CONTACT:** For questions about how the inflation adjustment factor is calculated—

Wu-Lang Lee, RAS:R:TSBR, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, Telephone Number (202) 874-0531 (not a toll-free number).

For all other questions about the credit or the reference price—

Martha McRee, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, Telephone Number (202) 622-3110 (not a toll-free number).

Dated: March 31, 2011.

**Curt G. Wilson,**

*Associate Chief Counsel, Passthroughs and Special Industries.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; Deletion of System of Records

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

Notice is hereby given that the Department of Veterans Affairs (VA) is deleting a system of records entitled "PROS/KEYS User Permissions Database-VA" (67VA30), which was first published FR Vol. 52, No 155 dated August 12, 1987. The system of records known as "PROS/KEYS User Permissions Database-VA" is obsolete. The information was initially developed as a means to grant individuals access permissions to the resources of the Austin Data Processing Center. The requirement for VA to maintain this system of records no longer exists because the PROS/KEYS Database was replaced by 87VA045, "Automated Customer Registration System (ACRS)-VA", which was published in FR Vol. 60, No 239 dated December 13, 1995. 87VA045 was subsequently amended, renamed, renumbered and republished in its entirety as 87VA0050P, "Customer User Provisioning System (CUPS)-VA", in FR Vol. 74, No 156 dated August 14, 2009.

A "Report of Intention to Publish a Federal Register Notice of Deletion of a System of Records" and an advance copy of the system notice have been provided to the appropriate congressional committees and to the Director, Office of Management and Budget (OMB), as required by 5 U.S.C.