

acceptable to the recipient) to each of the following (1) Michael L. Rosenthal, Covington & Burling LLP, 1201 Pennsylvania Avenue NW., Washington, DC 20004-2401, [mrosenthal@cov.com](mailto:mrosenthal@cov.com) (representing UP); (2) David L. Coleman, Law Department, Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510-9241, [david.coleman@nscorp.com](mailto:david.coleman@nscorp.com) (representing Norfolk Southern Railway Company); (3) David F. Rifkind, Leonard, Street, and Deinard, 1350 I Street NW., Suite 800, Washington, DC 20005, [david.rifkind@leonard.com](mailto:david.rifkind@leonard.com) (representing Canadian Pacific Railway Company); (4) Gregory M. Leitner, Husch Blackwell LLP, 736 Georgia Avenue, Chattanooga, TN 37402, [gregory.leitner@huschblackwell.com](mailto:gregory.leitner@huschblackwell.com) (representing Olin Corporation and SunBelt Chlor Alkali Partnership); (5) Peter A. Pfohl, Slover & Loftus LLP, 1224 17th Street NW., Washington, DC 20036-3003, [pap@sloverandloftus.com](mailto:pap@sloverandloftus.com) (representing Dyno Nobel Inc.); (6) Jeffrey O. Moreno, Thompson Hine LLP, 1920 N Street NW., Washington, DC 20036, [jeff.moreno@thompsonhine.com](mailto:jeff.moreno@thompsonhine.com) (representing The Fertilizer Institute and the American Chemistry Council); (7) Paul M. Donovan, LaRoe, Winn, Moerman & Donovan, 1250 Connecticut Avenue NW., Suite 200, Washington, DC 20036, [paul.donovan@laroelaw.com](mailto:paul.donovan@laroelaw.com) (representing The Chlorine Institute); and (8) any other person designated as a POR on the service-list notice (as explained in the Board's decision served on December 12, 2011<sup>1</sup>).

**FOR FURTHER INFORMATION CONTACT:** Julia Farr, (202) 245-0359. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at: 1-(800) 877-8339.] Copies of written comments will be available for viewing and self-copying at the Board's Public Docket Room, Room 131, and will be posted to the Board's Web site.

**SUPPLEMENTARY INFORMATION:** UP's petition requests a declaratory order regarding Items 50 and 60 of UP Tariff 6607, "General Rules for Movement of Toxic or Poison Inhalation Commodity Shipments over the Lines of the Union Pacific Railroad," which are attached as an exhibit to the petition. These tariff provisions require TIH shippers to indemnify UP against all liabilities except those caused by the sole, contributory, or concurring negligence or fault of UP. UP's petition raises questions about what constitutes a reasonable request for service involving transportation of TIH under 49 U.S.C.

1101(a) and what rules and practices a rail carrier can reasonably establish in its response to a request to transport TIH under 49 U.S.C. 10702.

Under 5 U.S.C. 554(e), the Board has discretionary authority to issue a declaratory order to terminate a controversy or remove uncertainty. The issues raised by UP merit further consideration, and a declaratory order proceeding is thus instituted here. Due to the significance of this matter to TIH shippers, railroads, and other interested parties, we are opening this declaratory order proceeding for public participation. Any person seeking to comment on the issues raised in UP's petition may submit written comments to the Board pursuant to the schedule and procedures set forth in this notice. For further information, please see the Board's decision served on December 12, 2011, in Docket No. FD 35504.

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

Decided: December 8, 2011.

By the Board, Chairman Elliott, Vice Chairman Begeman, and Commissioner Mulvey.

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

[FR Doc. 2011-32094 Filed 12-13-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Bankruptcy Compliance Project Committee

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

**ACTION:** Notice of Meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Bankruptcy Compliance Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, January 10, 2012.

**FOR FURTHER INFORMATION CONTACT:** Timothy Shepard at 1-(888) 912-1227 or (206) 220-6095.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Taxpayer Advocacy Panel Bankruptcy Compliance Project Committee will be

held Tuesday, January 10, 2012, at 9 a.m. Pacific Time via telephone conference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Timothy Shepard. For more information please contact Mr. Shepard at 1-(888) 912-1227 or (206) 220-6095, or write TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174, or contact us at the web site: <http://www.improveirs.org>.

The agenda will include various IRS Issues.

Dated: December 8, 2011.

**Marian Adams,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 2011-32032 Filed 12-13-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, January 3, 2012.

**FOR FURTHER INFORMATION CONTACT:** Janice Spinks at 1-888-912-1227 or 206-220-6098.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee will be held Tuesday, January 03, 2012, at 9:30 a.m. Pacific Time via telephone conference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notifications of intent to participate must be made with Ms. Janice Spinks. For more information please contact Ms. Spinks at 1 (888) 912-1227 or (206) 220-6098, or write TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or post comments to the web site: <http://www.improveirs.org>.

<sup>1</sup> The service-list notice will be issued as soon after December 27, 2011, as practicable.