

Docket No.	Requesters	Regulations affected	Nature of special permit
PHMSA-2008-0213.	Empire Pipeline Inc	49 CFR 192.611	To reauthorize Empire Pipeline Inc., (Empire) to continue its operation as defined in the original Special Permit issued on May 20, 2010, for the operation of five pipeline segments located in Genesee, Niagara and Monroe Counties in western and central New York, where the class location has changed from a Class 1 or Class 2 to Class 3 location. The Special Permit renewal request seeks to waive compliance from certain Federal regulations found in 49 CFR 192.611. The segments operate at an MAOP of 1,440 psig. In addition, Empire is requesting that it be allowed to extend the Special permit area of Section 5 by approximately 840 feet.
PHMSA-2005-20323.	Northern Natural Gas Company.	49 CFR 192.625(b)(1).	To reauthorize Northern Natural Gas Company to continue its operation as defined in the original Special Permit issued on April 10, 2010, for the non-odorization of a pipeline lateral. The Special Permit renewal request seeks to waive compliance from certain Federal regulations found in 49 CFR 192.625(b)(1) for the exclusion from installing odorization equipment on Special Permit Segment 1: the 2 ³ / ₈ -inch diameter Rippey branch line (500 psig) located near Highway 44 in Greene County, Iowa and; Special Permit Segment 2: the 4 ¹ / ₂ -inch diameter (1,885 feet length, 800 psig) La Crescent branch line located in Houston County, Minnesota.
PHMSA-2006-26614.	Northern Natural Gas Company.	49 CFR 192.625(b)(1).	To reauthorize Northern Natural Gas Company to continue its operation as defined in the original Special Permit issued on April 10, 2010, for the non-odorization of a pipeline lateral. The Special Permit renewal request seeks to waive compliance from certain Federal regulations found in 49 CFR 192.625(b)(1) for the exclusion from installing odorization equipment on one segment of the Northern Natural Gas Company's 3 ¹ / ₂ -inch diameter St. Joseph transmission pipeline system located in Benton and Stearns Counties, Minnesota. The Special Permit segment is approximately 8 miles long and operates at an MAOP of 1,050 psig.
PHMSA-2006-0141.	Northern Natural Gas Company.	49 CFR 192.625(b)(1).	To reauthorize Northern Natural Gas Company to continue its operation as defined in the original Special Permit issued on April 10, 2010, for the non-odorization of a pipeline lateral. The Special Permit renewal request seeks to waive compliance from certain Federal regulations found in 49 CFR 192.625(b)(1) for the exclusion from installing odorization equipment on one segment of the Northern Natural Gas Company transmission pipeline system located on the Sioux Falls 14-inch diameter (Nebraska to South Dakota Mainline) pipeline in Lincoln County, South Dakota. This segment operates at an MAOP of 446 psig.

Before acting on the special permit renewal requests, PHMSA will evaluate all comments received on or before the comments closing date. PHMSA will consider each relevant comment received in its decision to grant or deny the renewal requests. Comments will be evaluated after this date only if it is possible to do so without incurring additional expense or delay.

Authority: 49 U.S.C. 60118(c)(1) and 49 CFR 1.53.

Issued in Washington, DC, on January 30, 2015.

Alan K. Mayberry,

Deputy Associate Administrator for Policy and Programs.

[FR Doc. 2015-02146 Filed 2-3-15; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. AB 290 (Sub-No. 355X)]

The Cincinnati, New Orleans and Texas Pacific Railway Company— Abandonment Exemption—in Scott County, Tenn.

The Cincinnati, New Orleans and Texas Pacific Railway Company (CNOTP), a wholly owned subsidiary of Norfolk Southern Railway Company, has filed a verified notice of exemption under 49 CFR part 1152 subpart F—*Exempt Abandonments* to abandon approximately 12.63 miles of rail line from milepost NR 0.0 at New River to milepost NR 12.63 at Sterling, in Scott County, Tenn. (the Line).¹ The Line traverses United States Postal Service Zip Codes 37755 and 37852.

¹ CNOTP states that, following abandonment, CNOTP intends to convey the Line, its legal rights to the right-of-way, in addition to six bridges that are located on the Line, to KT Group, L.L.C. (the Group). CNOTP also states that the Group will be required, by contract, to abide by all of the Board's environmental conditions when performing salvage activities on the Line.

CNOTP has certified that: (1) No local traffic has moved over the Line for at least two years; (2) no overhead traffic has moved over the Line for at least two years and that overhead traffic, if there were any, could be rerouted over other lines; (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 Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the two-year period; and (4) the requirements at 49 CFR 1105.7(c) (environmental 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 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 March 6, 2015, 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 February 17, 2015. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28⁴ must be filed by February 24, 2015, 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 CNOTP's representative: William A. Mullins, Baker & Miller PLLC, 2401 Pennsylvania Ave., NW., Suite 300, Washington, DC 20037.

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

CNOTP has filed a combined environmental and historic report that addresses the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by February 9, 2015. 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 at (800) 877-8339. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

²The 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.

³Each OFA must be accompanied by the filing fee, which is currently set at \$1,600. See 49 CFR 1002.2(f)(25).

⁴According to CNOTP, it may not have the legal right to convey the corridor for re-deployment for possible alternative public use because CNOTP does not have fee title to the entire right-of-way underlining the Line proposed for abandonment. CNOTP states that it is unaware of any restrictions on the title to the right-of-way that would affect the transfer of title or the use of property for other than rail purposes. CNOTP also states that because of the title uncertainty, CNOTP has no opinion whether the right-of-way would be suitable for other public purposes.

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), CNOTP 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 CNOTP's filing of a notice of consummation by February 4, 2016, 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 www.stb.dot.gov.

Decided: January 30, 2015.

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

Brendetta S. Jones,
Clearance Clerk.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

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)). The IRS is soliciting comments concerning Performance & Quality for Small Wind Energy Property.

DATES: Written comments should be received on or before April 6, 2015 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie Preston, 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 Kerry Dennis, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Notice 2015-4 Property Qualifying for the Energy Credit under Section 48 (Specifically, Performance & Quality for Small Wind Energy Property).

OMB Number: 1545-2259.

Abstract: Section 48(a)(3)(D) of the Internal Revenue Code allows a credit for energy property which meets, among other requirements, the performance and quality standards (if any) which have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy), and are in effect at the time of the acquisition of the property. Energy property includes small wind energy property. This notice provides the performance and quality standards that small wind energy property must meet to qualify for the energy credit under section 48.

Current Actions: There are no changes being made to these regulations at this time.

Type of Review: Extension of currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Responses: 160.

Estimated Time per Respondent: 2 hours, 30 minutes.

Estimated Total Annual Burden Hours: 400.

The following paragraph applies to all of 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 revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including