

notice of exemption to acquire control of the following three railroads: (1) ISG Railways, Inc. (ISGR); (2) ISG South Chicago & Indiana Harbor Railway Co. (ISG/SCIH); and (3) ISG Cleveland Works Railway Co. (ISG/CWRC) (collectively, ISG Railroads). ISG/SCIH and ISG/CWRC are Class III railroads and ISGR is a Class II railroad, operating in Maryland, Delaware, Indiana, Pennsylvania, Illinois, and Ohio.

The transaction was scheduled to be consummated on or after December 22, 2005, the effective date of the exemption (7 days after the exemption was filed).

Ispat states that this is a corporate family transaction that does not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside the corporate family. As a result of this transaction, Ispat will acquire control of ISG Railroads, pursuant to a corporate restructuring by Mittal Steel Company N.V. (Mittal Steel). Mittal Steel indirectly controls both Ispat and ISG Railroads.<sup>1</sup> Ispat will also acquire Mittal Steel USA ISG, Inc. (Mittal/ISG), which controls the ISG Railroads.<sup>2</sup> Ispat and Mittal/ISG are indirect subsidiaries of Mittal Steel. Mittal/ISG will continue to be an indirect subsidiary of Mittal Steel. The transaction does not involve a Class I carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Because this transaction involves the control of one Class II carrier and two Class III carriers, this grant will be made subject to labor protection requirements of 49 U.S.C. 11326(b).

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 transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34805, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423—

<sup>1</sup> Mittal Steel acquired control of ISG Railroads from the International Steel Group Inc. (ISG), in *Mittal Steel N.V.—Acquisition of Control Exemption—ISG Railways Inc.—ISG South Chicago & Indiana Harbor Railway Co., and ISG Cleveland Works Railway Co.*, STB Finance Docket No. 34650 (STB served May 3, 2005).

<sup>2</sup> Through a corporate name change, ISG has become Mittal/ISG.

0001. In addition, a copy of each pleading must be served on Jeffrey O. Moreno, Thompson Hine LLP, 1920 N Street, NW., Suite 800, Washington, DC 20036.

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

Decided: December 23, 2005.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 06–8 Filed 1–3–06; 8:45 am]

**BILLING CODE 4915–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 28, 2005.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. 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 February 3, 2005 to be assured of consideration.

### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513–0013.

*Type of Review:* Extension.

*Title:* Change of Bond (Consent of Surety).

*Form:* TTB form F 5000.18.

*Description:* A change of Bond (Consent of Surety) is executed by both the bonding company and a proprietor and acts as a binding legal agreement between the two parties to extend the terms of a bond. A bond is necessary to cover specific liabilities on the revenue produced from untaxed commodities. The Change of Bond (Consent of Surety) is filed with the TTB and a copy is retained by TTB as long as it remains current and in force.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 2,000 hours.

*OMB Number:* 1513–0027.

*Type of Review:* Extension.

*Title:* Taxable Articles without Payment of Tax.

*Form:* TTB form F 5200.14.

*Description:* TTB needs this information to protect the revenue. If this TTB form is not properly completed, TTB will assess the tax on the manufacturer of tobacco products or cigarette papers and tubes or the proprietor of the export warehouse or customs manufacturing warehouse.

*Respondents:* Business or other for-profit, Individuals or households and Federal Government.

*Estimated Total Burden Hours:* 14,960 hours.

*OMB Number:* 1513–090.

*Type of Review:* Extension.

*Title:* Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

*Form:* TTB form F 5000.25.

*Description:* Businesses in Puerto Rico report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on TTB F 5000.25. TTB needs this form to identify the taxpayer and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 119 hours.

*Clearance Officer:* Frank Foote, (202) 927–9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G Street, NW., Washington, DC 20005.

*OMB Reviewer:* Alexander T. Hunt, (202) 395–7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Michael A. Robinson,**

Treasury PRA Clearance Officer.

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Washington, DC 20220.

**DATES:** Written comments should be received on or before February 3, 2005 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1290.

*Type of Review:* Extension.

*Title:* FI-86 (Final) Bad Debt Reserves of Banks.

*Description:* Section 585<sup>©</sup> of the Internal Revenue Code requires large banks to change from the reserve

method of accounting to the specific charge off method of accounting for bad debts. The information required by section 1.585-8 of the regulations identifies any election made or revoked by the taxpayer in accordance with section 585<sup>©</sup>.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 625 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue

Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

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