

Petitioner states that all vehicles must be inspected to ensure compliance with the Theft Prevention Standard at 49 CFR part 541 and that U.S.-model anti-theft devices will be installed, as necessary, on vehicles that are not already so equipped. The petitioner expressed the belief that the vehicles do in fact comply with this standard.

The petitioner also states that a vehicle identification plate must be affixed to the vehicles near the left windshield post to meet the requirements of 49 CFR Part 565.

Interested persons are invited to submit comments on the petition described above. Comments should refer to the docket number and be submitted to: Docket Management, Room PL-401, 400 Seventh St., SW., Washington, DC 20590 (Docket hours are from 9 a.m. to 5 p.m.). It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 04-11454 Filed 5-19-04; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34501]

#### **James Riffin d/b/a The Northern Central Railroad—Acquisition and Operation Exemption—in York County, PA**

James Riffin d/b/a The Northern Central Railroad (NCR), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire from the Commissioners of York County, PA, and operate approximately 19 miles of rail line, known as USRA Line 145, between milepost 35.6 (at or near the Maryland/Pennsylvania line) and milepost 54.6 (Hyde), in York County, PA. NCR proposes to interchange with the Genesee and Wyoming Railroad.

NCR certifies that its projected annual revenues as a result of this transaction

will not exceed those that would qualify it as a Class III rail carrier and states that such revenues will not exceed \$5 million annually. NCR intends to commence these activities within 90 days from the date the notice of exemption was filed (April 28, 2004).

This notice is applicant's second attempt to acquire similar authority. In *James Riffin d/b/a The Northern Central Railroad—Acquisition and Operation Exemption—in York County, PA and Baltimore County, MD*, STB Finance Docket No. 34484 (STB served and published in the **Federal Register** Apr. 7, 2004) (69 FR 18420), applicant sought authorization to acquire two line segments in Baltimore County, MD, in addition to a slightly longer version of the line involved herein. However, in a decision in that proceeding served on April 20, 2004, the Board revoked the exemption stating that issues raised by the State of Maryland could not be answered under the expedited "class exemption" process. NCR was advised that if it sought to pursue the matter it should provide more detailed information in the form of an individual exemption petition under 49 U.S.C. 10502 and 49 CFR 1121, or a full application under 49 U.S.C. 10901 and 49 CFR 1150, as those procedures are designed to elicit a more complete record. NCR instead chose to file this notice for the necessary authority to acquire and operate the described line in York County in the event that it is able to reach an agreement with the Commissioners of York County for that acquisition.

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. 34501, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on James Riffin, 1941 Greenspring Drive, Timonium, MD 21093.

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

Decided: May 13, 2004.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 04-11327 Filed 5-19-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

[INTL-29-91]

### **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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, INTL-29-91 (TD 8556), Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM) (§ 1.985-3).

**DATES:** Written comments should be received on or before July 19, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

*OMB Number:* 1545-1051.

*Regulation Project Number:* INTL-29-91.

*Abstract:* This regulation provides that taxpayers operating in hyperinflationary currencies must use the United States dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.