

Board's experience in SAC cases; and establishment of an informal expedited process, using Board staff, for resolving discovery disputes. The Board received comments from various parties in response to the NPRM. This hearing will provide a forum for the oral discussion of these and any other proposals that interested persons might wish to offer to expedite the resolution of SAC cases.

**Date of Hearing.** The hearing will begin at 10 a.m. on Thursday, February 27, 2003, in the 7th floor hearing room at the Board's headquarters in Washington, DC, and will continue, with short breaks if necessary, until every person scheduled to speak has been heard.

**Notice of Intent To Participate.** Any person wishing to speak at the hearing should file with the Board a written notice of intent to participate, and should indicate a requested time allotment, as soon as possible but no later than February 19, 2003.

**Testimony.** Each speaker should file with the Board his/her written testimony by February 21, 2003.

**Paper Copies.** Each person intending to speak at the hearing should submit an original and 10 paper copies of his/her notice of intent to participate (as soon as possible but no later than February 19, 2003) and testimony (by February 21, 2003).

**Board Releases Available Via The Internet.** Decisions and notices of the Board, including this notice, are available on the Board's Web site at <http://www.stb.dot.gov>.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

Dated: February 5, 2003.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-3370 Filed 2-7-03; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Ex Parte No. 282 (Sub-No. 20)]

#### Railroad Consolidation Procedures— Temporary Trackage Rights Exemption

In this docket, the Board is simultaneously serving and will be publishing a notice of proposed exemption and rulemaking (NPR) in which it proposes to modify its trackage rights class exemption at 49 CFR 1180.2(d). The Board's present rule, codified at 49 CFR 1180.2(d)(7), when invoked, authorizes trackage rights

indefinitely, regardless of any durational provision in the trackage rights agreement between the parties. The authorization may be terminated only by obtaining authority from the Board to discontinue service.

If a carrier wishes to obtain an authorization that expires automatically on a certain date, the carrier must file an individual petition for exemption. Unlike a filing invoking the class exemption, which becomes effective in 20 days by rule, the relief sought in a petition may be given effect only by a specific decision of the Board. The preparation and issuance of such a decision normally takes significantly longer than 20 days.

Carriers seeking authorizations that expire automatically have adopted the practice of filing a notice invoking a class exemption and simultaneously filing a petition asking that the authorization expire on a particular date. The NPR proposes to add to the Board's rules a class exemption for trackage rights that terminate on a particular date, thereby allowing carriers to obtain such rights promptly with a single filing.

In *Implementation of the Regulatory Flexibility Act*, STB Administrative Matter No. 3, STB Issuance No. 52 (STB served Nov. 8, 2002) (*Implementation of the RFA*), the Board revised its internal procedures implementing the Regulatory Flexibility Act (RFA) to require, *inter alia*, that the Director of the Office of Proceedings determine whether a proposed rule will have a significant economic impact on a substantial number of small entities.<sup>1</sup> If the Director determines that the rule will not have such an impact, the Director must issue a "certification of no significant economic impact." This certification must include a statement explaining the factual basis for the certification.<sup>2</sup>

In accordance with Board RFA procedures, I hereby certify that the proposed rule in this case will not have a significant economic impact on a substantial number of small entities. Rather, by eliminating the need for the requesting party to make a second filing,

<sup>1</sup> These revised procedures were effective on November 14, 2002.

<sup>2</sup> If the Director determines that the rule may have a significant economic impact on a substantial number of small entities, the NPR must include an Initial Regulatory Flexibility Analysis (IRFA), and the final rule must include a Final Regulatory Flexibility Analysis (FRFA). These analyses, in general, describe the justification for the Board's action, any significant alternatives, any mitigating steps that have been or will be taken by the Board, the nature of the impact, and an estimate of the number of entities affected. See *Implementation of the RFA*, at 5-7.

it will decrease filing costs and increase the efficiency of the regulatory process to the benefit of all filers, including small entities. Moreover, providing temporary trackage rights would not reduce competition. Temporary trackage rights could add service on a line and thereby improve service options or increase competition. Temporary trackage rights proposals that add no service on the line (e.g., overhead, or bridge, service) merely maintain the status quo among carriers and shippers on the line and thus would have no adverse effects for carriers or shippers.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

*It is ordered:*

1. This certification will be published in the **Federal Register**.

2. This certification will be served on the Chief Counsel for Advocacy, Office of Advocacy, U.S. Small Business Administration, Washington, DC 20416.

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

Decided: January 31, 2003.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-3250 Filed 2-7-03; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34309]

#### The Kansas City Southern Railway Company—Trackage Rights Exemption—Illinois Central Railroad Company

Illinois Central Railroad Company (IC), pursuant to a written trackage rights agreement<sup>1</sup> between the Canadian National Railway Company (CN) and The Kansas City Southern Railway Company (KCS), will grant overhead trackage rights to KCS between the connection to KCS at approximately milepost 160.0 at Jackson, MS, and approximately milepost 67.5 at Palmer, MS (near Hattiesburg, MS), a distance of approximately 92.5 miles (the line).<sup>2</sup>

<sup>1</sup> The trackage rights agreement was concurrently filed under seal, along with a motion for protective order. A protective order was served in this proceeding on February 4, 2003.

<sup>2</sup> According to KCS, on May 1, 1998, KCS and CN agreed that, contingent upon CN obtaining approval to acquire control of IC, IC would grant overhead trackage rights to KCS over the line. CN was granted such approval in *Canadian National Railway Company, Grand Trunk Corporation, and Grand Trunk Western Railroad Incorporated—Control—Illinois Central Corporation, Illinois Central*

Continued

The transaction was scheduled to be consummated on or about February 1, 2003.

The purpose of the trackage rights is to allow KCS to use the line to handle traffic currently handled by IC for KCS pursuant to a haulage agreement, thereby improving its operating efficiency in the Jackson to Gulfport, MS market.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it 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. 34309, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on William A. Mullins, Troutman Sanders LLP, 401 Ninth Street, NW., Suite 1000, Washington, DC 20004-2134.

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

Decided: February 5, 2003.

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

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

[FR Doc. 03-3252 Filed 2-7-03; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 97-19

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

*Railroad Company, Chicago, Central and Pacific Railroad Company, and Cedar River Railroad Company*, STB Finance Docket No. 33556, Decision No. 37 (STB served May 25, 1999). KCS states that, because it was able to operate via haulage rights over the line, it did not exercise its right, granted in the May 1, 1998 agreement, to convert the haulage rights to trackage rights and, therefore, did not previously seek a trackage rights exemption from the Board. Now, due to a change in KCS's operations and marketing plans, KCS desires to implement trackage rights over the line.

**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)). Currently, the IRS is soliciting comments concerning Revenue Procedure 97-19, *Timely Mailing Treated as Timely Filing*.

**DATES:** Written comments should be received on or before April 11, 2003 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of revenue procedure should be directed to Carol Savage, (202) 622-3945, or through the Internet ([CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov)), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Timely Mailing Treated as Timely Filing.

*OMB Number:* 1545-1535.

*Revenue Procedure Number:* Revenue Procedure 97-19.

*Abstract:* Revenue Procedure 97-19 provides the criteria that will be used by the Internal Revenue Service to determine whether a private delivery service qualifies as a designated private delivery service under section 7502 of the Internal Revenue Code.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 5.

*Estimated Time Per Respondent:* 613 hours, 48 minutes.

*Estimated Total Annual Burden Hours:* 3,069.

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 through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 4, 2003.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-3277 Filed 2-7-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2003-4, Revenue Procedure 2003-5, Revenue Procedure 2003-6, and Revenue Procedure 2003-8

**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)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2003-4 (Letter Rulings), Revenue Procedure 2003-5 (Technical Advice), Revenue Procedure 2003-6 (Determination Letters), and Revenue Procedure 2003-8 (User Fees).