

applicants' less than thorough treatment of how their consolidation would impact other carriers, I do not believe applicants have satisfied the standards necessary for the Board to categorize this transaction as "minor." I recognize that the substantive standard for Board approval of "significant" and "minor" transactions is the same under 49 U.S.C. 11324(d). However, a "significant" categorization would have allowed interested parties and the Board to take

advantage of the additional procedural safeguards provided by 49 U.S.C. 11325(c).

I have long been concerned about why the agency's categorization of consolidation transactions includes virtually no "significant" transactions, and only one since the early 1990's. The current standards for determining whether a consolidation transaction is "significant" or "minor" were adopted at a time when many more Class I

carriers existed than do today, when the railroad industry was in a different financial posture than it is in today, and when the agency was viewed as an impediment to economic recovery of the industry. That is no longer the environment in which we consider the merits of transactions such as this. As a result, I would have preferred we handle this transaction<sup>20</sup> as a "significant" one.<sup>21</sup>

APPENDIX A: PROCEDURAL SCHEDULE

October 3, 2007 .....	Motion for Protective Order filed.
October 22, 2007 .....	Protective Order issued.
October 30, 2007 .....	Primary Application, Related Filings, and Motion to Establish Procedural Schedule filed.
November 29, 2007 .....	Board notice of acceptance of application published in the <b>Federal Register</b> .
December 13, 2007 .....	Notices of intent to participate in this proceeding due.
January 28, 2008 .....	All comments, protests, requests for conditions, and any other evidence and argument in opposition to the primary application or related filings, including filings of DOJ and DOT, due.
March 13, 2008 .....	Responses to comments, protests, requests for conditions, and other opposition due. Rebuttal in support of the primary application or related filings due.
TBD .....	A public hearing or oral argument may be held.
TBD <sup>20</sup> .....	Date by which a final decision will be served.
TBD <sup>21</sup> .....	Date by which a final decision will become effective.

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 35081]

Canadian Pacific Railway Company, et al.—Control—Dakota, Minnesota & Eastern Railroad Corp., et al.

AGENCY: Surface Transportation Board, DOT.

ACTION: Decision No. 3 in STB Finance Docket No. 35081; notice of proposed procedural schedule and request for comments.

SUMMARY: The Surface Transportation Board (Board) invites public comments on a proposed procedural schedule for this proceeding. On October 5, 2007, Canadian Pacific Railway Corporation (CPRC), Soo Line Holding Company, a Delaware Corporation and indirect subsidiary of CPRC (Soo Holding), Dakota, Minnesota & Eastern Railroad Corporation (DM&E), and Iowa, Chicago & Eastern Railroad Corporation, a wholly-owned rail subsidiary of DM&E (IC&E) (collectively referred to as the "Applicants") submitted a filing with the Board seeking approval under 49 U.S.C. 11321-26 of the acquisition of

control of DM&E and IC&E by Soo Holding (and, indirectly, by CPRC). In Decision No. 2, served on November 2, 2007, and published in the **Federal Register** at 72 FR 63232-36 on November 8, 2007, the Board accepted the October 5 submission as a pre-filing notification, thus allowing the Applicants to perfect their application, and provide any supplemental materials or information, on or after December 5, 2007.<sup>1</sup>

DATES: Written comments on the Board's proposed procedural schedule must be filed by December 10, 2007.

ADDRESSES: Any filing submitted in this proceeding must be submitted either via the Board's e-filing format or in the traditional paper format as provided for in the Board's rules. Any person using e-filing should attach a document and otherwise comply with the instructions found on the Board's Web site at <http://www.stb.dot.gov> at the "E-FILING" link. Any person submitting a filing in the traditional paper format should send an original and 10 paper copies of the filing (and also an electronic version) to: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of each filing in this proceeding must be sent (and may be sent by e-mail only if service by e-mail is acceptable to the recipient) to each of

the following: (1) Terence M. Hynes (representing CPRC), Sidley Austin LLP, 1501 K Street, NW., Washington, DC 20005; and (2) William C. Sippel (representing DM&E), Fletcher & Sippel, 29 North Wacker Drive, Suite 920, Chicago, IL 60606.

FOR FURTHER INFORMATION CONTACT: Julia M. Farr, (202) 245-0359. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

SUPPLEMENTARY INFORMATION: On November 13, 2007, Applicants filed a petition to establish a revised procedural schedule as directed by the Board in Decision No. 2. The Board now seeks public comments on a procedural schedule that is the same as the Applicants' proposed procedural schedule, except that the record would close with the filing of briefs on July 2, 2008, and that the Board's proposed procedural schedule would provide for a possible oral argument or public hearing to be held on a date in June 2008 to be determined by the Board. Applicants had proposed closing the record on June 16, 2008, with the filing of briefs, and to hold open the possibility of scheduling a public hearing or oral argument after that date. The Board's proposed procedural schedule would instead allow the full 180 days for development of the record,

<sup>20</sup> Under 49 U.S.C. 11325(d)(2), a final decision would be issued by April 25, 2008; however, the Board also is required to accommodate NEPA in its decisionmaking. Therefore, a final decision here

will be issued as soon as possible after completion of the EIS process.

<sup>21</sup> The final decision will become effective 30 days after it is served.

<sup>1</sup> In Decision No. 2, the Board found that the transaction contemplated by the Applicants is a significant transaction, as defined at 49 CFR 1180.2(b).

with any public hearing or oral argument scheduled before the record	closes with the filing of briefs on July 2, 2008.	The proposed procedural schedule is as follows:
December 5, 2007 .....	Application due.	
January 4, 2008 .....	Board notice of acceptance of application to be published in the <b>Federal Register</b> .	
January 25, 2008 .....	Notices of intent to participate in this proceeding due. Descriptions of anticipated responsive, including inconsistent, applications due. Petitions for waiver or clarification with respect to such applications due.	
March 4, 2008 .....	Comments, protests, requests for conditions, and any other evidence and argument in opposition to the Application, including filings from U.S. Department of Justice (DOJ) and U.S. Department of Transportation (DOT) due. Responsive, including inconsistent, applications due.	
April 18, 2008 .....	Responses to comments, protests, requests for conditions, other opposition, including DOJ and DOT filings, and responsive, including inconsistent, applications due. Rebuttal in support of the Application due.	
May 19, 2008 .....	Rebuttal in support of inconsistent and other responsive applications due.	
TBD .....	A public hearing or oral argument may be held in June.	
July 2, 2008 .....	All briefs due.	
September 30, 2008 .....	Service date of final decision.	
October 30, 2008 .....	Effective date of final decision.	

We invite all interested persons to submit written comments on the procedural schedule proposed. Comments must be filed by December 10, 2007. In addition, please be advised that these proposed dates are subject to change depending on the Board's environmental review process.

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

Decided: November 23, 2007.

By the Board, Chairman Nottingham, Vice Chairman Buttrey, and Commissioner Mulvey.

**Vernon A. Williams,**  
Secretary.

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**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 20, 2007.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 December 31, 2007 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-2073.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2007-37, Substitute Mortality Tables for single Employer Defined Benefit Plans.

*Description:* This revenue procedure describes the process for obtaining a letter ruling as to the acceptability of substitute mortality tables under section 430(h)(3)(C) of the Code.

*Respondents:* Farms, and not-for-profit institutions.

*Estimated Total Burden Hours:* 25,400 hours.

*OMB Number:* 1545-1897.

*Type of Review:* Extension.

*Title:* TD 9145 (Final and Temporary) Entry of Taxable Fuel.

*Description:* The regulation imposes joint and several liability on the importer of record for the tax imposed on the entry of taxable fuel into the U.S. and revises definition of "enterer".

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 281 hours.

*OMB Number:* 1545-2076.

*Type of Review:* Extension.

*Title:* Capital Costs Incurred to Comply With EPA Sulfur Regulations.

*Description:* This temporary regulation provides rules for claiming the deduction allowable under section 179B of the Internal Revenue Code for qualified capital costs paid or incurred by a small business refiner. The temporary regulations provide the time and manner for: (i) A small business refiner to make the election to claim this deduction for the taxable year; and (ii) a cooperative small business refiner to make the election to allocate its deduction allowable under section 179B for the taxable year to the cooperative owners and to provide the written notice, as required by section 179B(e)(3), to the cooperative owners.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 50 hours.

*OMB Number:* 1545-2074.

*Type of Review:* Extension.

*Title:* The revenue procedure informs small business refiners how to obtain the certification required under section 45H(f) of the Internal Revenue Code.

*Description:* These regulations provide rules implementing the provisions of the Unemployment Compensation Amendments (Pub. L. 102-318) requiring 20 percent income tax withholding upon certain distributions from qualified pension plans or tax-sheltered annuities.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 75 hours.

*OMB Number:* 1545-1895.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2004-46, Relief from Late GST Allocation.

*Description:* This revenue procedure provides guidance to certain taxpayers in order to obtain an automatic extension of time to make an allocation of the generation-skipping transfer tax exemption. Rather than requesting a private letter ruling, the taxpayer may file certain documents directly with the Cincinnati Service Center to obtain relief.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 350 hours.

*OMB Number:* 1545-1885.

*Type of Review:* Extension.

*Title:* Announcement 2004-46, Son of Boss Settlement Initiative.

*Description:* The collected information is required to apply the terms of the settlement set forth in the announcement. The information will be used to determine whether the taxpayer has reported the disclosed item property for income tax purposes.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 5,000 hours.