

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 35094]****The Kansas City Southern Railway Company—Acquisition and Operation Exemption—Columbus and Greenville Railway Company****AGENCY:** Surface Transportation Board, DOT.**ACTION:** Notice of exemption.

**SUMMARY:** Under 49 U.S.C. 10502, the Board is granting a petition for exemption from the prior approval requirements of 49 U.S.C. 11323 *et seq.*, for The Kansas City Southern Railway Company (KCSR), a Class I rail carrier, to acquire and operate a 2.23-mile rail line owned by Columbus and Greenville Railway Company (CAGY), a Class III rail carrier, subject to CAGY's reservation of nonexclusive limited local trackage rights.<sup>1</sup> The rail line extends between, at one end, a connection between KCSR's Artesia Subdivision and CAGY's main track near KCSR milepost 230.4 and, at the other end, two connections between CAGY's main track and KCSR's Louisville Subdivision near KCSR milepost 88.5, near West Point, MS.<sup>2</sup>

**DATES:** Petitioner has asked for expedited consideration of the petition. Consequently, the exemption will be effective on December 20, 2007. Petitions to stay must be filed by December 19, 2007. Petitions to reopen must be filed by January 14, 2008.

**ADDRESSES:** An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35094, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on petitioner's representative: William A. Mullins, 2401 Pennsylvania Ave., NW., Suite 300, Washington, DC 20037.

**FOR FURTHER INFORMATION CONTACT:** Joseph H. Dettmar, (202) 245-0395. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

<sup>1</sup> Pursuant to an agreement between petitioners, CAGY would be permitted to traverse the involved line via its reserved nonexclusive local trackage rights, but it would not be permitted to serve shippers on the line that had not been previously served when CAGY owned the line.

<sup>2</sup> The terminal mileposts are points on separate KCSR subdivisions to which the line connects at either end (CAGY has indicated that the line does not have mileposts of its own). The mileposts therefore cannot be used for purposes of calculating the actual mileage of the line.

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision served on December 13, 2007. To purchase a copy of the full decision, write, e-mail, or call: ASAP Document Solutions, 9332 Annapolis Rd., Suite 103, Lanham, MD 20706; e-mail: [asapdc@verizon.net](mailto:asapdc@verizon.net); telephone: (202) 306-4004. [Assistance for the hearing impaired is available through FIRS at 1-800-877-8339.]

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: December 6, 2007.

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

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

[FR Doc. E7-24037 Filed 12-12-07; 8:45 am]

**BILLING CODE 4915-01-P****DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 35104]****East Penn Railroad, LLC—Operation Exemption—Kutztown Transportation Authority**

East Penn Railroad, LLC (ESPN), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to operate a 4.12-mile rail line owned by Kutztown Transportation Authority (KTA), a municipal authority organized under the Pennsylvania Municipal Authorities Act of 1954. The line is located between milepost 0.17 at Topton, PA, and milepost 4.29 at Kutztown, PA.

ESPN advises that its predecessors, Penn Eastern Rail Lines, Inc. (PERL), and East Penn Railway, Inc. (EPRY), had entered into an agreement with KTA dated July 25, 2005, to replace the previous lease agreement for the line, but had failed to obtain prior approval for the new agreement. However, ESPN indicates that it or one of its predecessors has been the operator on the line for over 10 years.<sup>1</sup>

<sup>1</sup> The subject line was acquired by PERL and was formerly leased and operated by EPRY. *See* Penn Eastern Rail Lines, Inc.—Acquisition and Operation Exemption—Lines of Lancaster Northern Railway, Inc., Chester Valley Railway, Inc., East Penn Railways, Inc., and Bristol Industrial Terminal Railway, Inc., STB Finance Docket No. 33512 (STB served Dec. 1, 1997). Also, Mr. John C. Nolan, an individual, controlled EPRY and obtained authority to control PERL. *See* John C. Nolan—Control Exemption—Penn Eastern Rail Lines, Inc., STB Finance Docket No. 34223 (STB served July 22, 2002). Mr. Nolan merged PERL and EPRY into ESPN. *See* John C. Nolan, Penn Eastern Rail Lines, Inc., and East Penn Railways, Inc.—Corporate

ESPN certifies that its projected annual revenues as a result of the transaction will not exceed \$5 million and will not result in the creation of a Class II or Class I carrier. The earliest this transaction could have been consummated was on or after the December 27, 2007 effective date of the exemption (30 days after the exemption was filed).

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. Petitions for stay must be filed no later than December 20, 2007 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35104, must be filed with the Surface Transportation Board, 395 E Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Of Counsel, Ball Janik LLP, Suite 225, 1455 F Street, NW., Washington, DC 20005.

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: December 7, 2007.

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

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

[FR Doc. E7-24155 Filed 12-12-07; 8:45 am]

**BILLING CODE 4915-01-P****DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 35097]****Massachusetts Coastal Railroad, LLC—Modified Rail Certificate**

On November 29, 2007,<sup>1</sup> Massachusetts Coastal Railroad, LLC (MC)<sup>2</sup> filed a notice for a modified certificate of public convenience and necessity under 49 CFR 1150, Subpart C, *Modified Certificate of Public*

Family Transaction Exemption, STB Finance Docket No. 35056 (STB served July 13, 2007). According to ESPN, Mr. Nolan subsequently sold ESPN to Regional Rail, LLC, a noncarrier, which does not control any other rail carriers.

<sup>1</sup> This notice was initially filed on November 9, 2007, but a substantial amendment thereto was subsequently filed on November 29. *See infra* note 3. November 29 will therefore be considered the filing date.

<sup>2</sup> MC is a Massachusetts Limited Liability Company and a wholly owned subsidiary of noncarrier Cape Rail, Inc.

*Convenience and Necessity*, to operate segments of rail lines owned by the Commonwealth of Massachusetts, acting by and through the Massachusetts Executive Office of Transportation and Public Works (EOTPW). The segments over which rail service will be performed are as follows: (1) Buzzards Bay Secondary, extending from Middleboro, MA (milepost 1.5), to Buzzards Bay, MA (milepost 19.9), a distance of approximately 18.4 miles; (2) Hyannis Secondary, extending from Bourne, MA (milepost 0.0), to Hyannis, MA (milepost 24.3), a distance of approximately 24.3 miles; (3) South Dennis Secondary, extending from Yarmouth Junction, MA (milepost 0.0), to Station Avenue in Yarmouth (milepost 2.81), a distance of approximately 2.8 miles; (4) Falmouth Secondary, extending from Bourne (milepost 0.0) to Falmouth, MA (milepost 6.8), a distance of approximately 6.8 miles; (5) Watuppa Branch, extending from milepost 6.0 west of North Dartmouth, MA, to Westport, MA (milepost 10.66), a distance of approximately 4.7 miles; and (6) Dean Street Industrial Track, between mileposts 0.0 and 1.5, in Taunton, MA, a distance of approximately 1.5 miles. The lines will connect at Middleboro and Taunton with CSX Transportation, Inc. (CSXT), and at milepost 6.0 west of North Dartmouth with Bay Colony Railroad Corporation (Bay Colony).<sup>3</sup>

The involved lines were abandoned pursuant to Section 304 of the Regional Rail Reorganization Act of 1973 (45 U.S.C. 744) and were acquired by the Commonwealth of Massachusetts from the estate of the Penn Central Transportation Company. The Interstate Commerce Commission issued modified rail certificates to Bay Colony for operation of the involved lines and certain other lines. See *Bay Colony Railroad Corporation—Modified Rail Certificate*, Finance Docket No. 29963 (ICC served June 29, 1982 and Sept. 24, 1987).

Pursuant to an agreement, MC and EOTPW have agreed that MC will

<sup>3</sup> As a result of a response filed on November 20, 2007 by Bay Colony, MC filed an amendment to the notice on November 29, 2007, requesting that the Board correct that part concerning MC's connections, as set forth here. Changes to the Watuppa segment description (segment (5)) have also been made as a result of the November 20 and 29 filings.

MC adds that it is currently developing a proposed trackage rights arrangement with Bay Colony whereby MC would be able to operate over Bay Colony's trackage between the MC/Bay Colony connection at milepost 6.0 and the Bay Colony/CSXT connection at milepost 0.08. If and when such an arrangement is reached, MC states that it will make the required Board filings.

operate the lines for a period of 10 years beginning January 6, 2008, and extending to December 31, 2017. The agreement provides for three extension terms of 5 years each pursuant to written mutual agreement.

The rail segments qualify for a modified certificate of public convenience and necessity. See *Common Carrier Status of States, State Agencies and Instrumentalities and Political Subdivisions*, Finance Docket No. 28990F (ICC served July 16, 1981).

MC states that no subsidy is involved and that there are no preconditions for shippers to meet in order to receive rail service.

This notice will be served on the Association of American Railroads (Car Service Division) as agent for all railroads subscribing to the car-service and car-hire agreement: Association of American Railroads, 50 F Street, NW., Washington, DC 20001; and on the American Short Line and Regional Railroad Association: American Short Line and Regional Railroad Association, 50 F Street, NW., Suite 7020, Washington, DC 20001.

Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: December 5, 2007.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E7-23926 Filed 12-12-07; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 7, 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 January 14, 2008 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-XXXX.

*Type of Review:* New Collection.

*Title:* RP-2007-XX (RP-155430-05), Accelerated Appeals Procedure.

*Description:* This revenue procedure establishes the Accelerated Appeals Procedure for taxpayers who are issued a proposed assessment of penalty under section 6707 of 6707A of the Internal Revenue Code. These taxpayers may request that the Office of Appeals review and consider resolution of the proposed assessment. The information to be collected under the revenue procedure is needed to initiate, and will be used to conduct, the Accelerated Appeals Procedure.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 430 hours.

*OMB Number:* 1545-1360.

*Type of Review:* Extension.

*Title:* PS-102-88 (Final) Income, Gift and Estate Tax.

*Description:* The regulation provides guidance to individuals or fiduciaries: 1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and 2) for filing the annual returns that such an election may require.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 6,150 hours.

*OMB Number:* 1545-1629.

*Type of Review:* Extension.

*Title:* Paid Preparer's Earned Income Credit Checklist.

*Form:* 8867.

*Description:* Form 8867 helps preparers meet the due diligence requirements of Code section 6695(g), which was added by section 1085(a)(2) of the Taxpayer Relief Act of 1997. Paid preparers of Federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for the EIC and the amount of the credit. Failure to do so could result in a \$100 penalty for each failure. Completion of Form 8867 is one of the due diligence requirements.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 14,979,521 hours.

*OMB Number:* 1545-1889.

*Type of Review:* Extension.

*Title:* Notice 2004-59, Plan Amendments Following Election of Alternative Deficit Reduction Contribution.