

The transaction was scheduled to be consummated on March 1, 2003. The earliest the transaction could have been consummated was February 28, 2003, the effective date of the exemption (7 days after the exemption was filed).

The purpose of the proposed trackage rights is to enable UP to deliver coal to Midwest's plant without interchanging its traffic to Illinois Central Railroad Company.

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. 34318, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each

*Generation, LLC—Exemption From 49 U.S.C. 10901—For Construction in Will County, IL*, STB Finance Docket No. 34060, *et al.*, (STB served Oct. 4, 2002). UP indicates that part of the construction for the proposed trackage rights was recently completed and part will be constructed in the future.

pleading must be served on Robert T. Opal, 1416 Dodge Street, Room 830, Omaha, NE 68179.

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

Decided: March 3, 2003.

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

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

[FR Doc. 03-5447 Filed 3-7-03; 8:45 am]

**BILLING CODE 4915-00-P**

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 3, 2003.

The Department of 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 April 9, 2003 to be assured of consideration.

## Internal Revenue Service (IRS)

*OMB Number:* 1545-1536.

*Regulation Project Number:* REG-209823-96 Final.

*Type of Review:* Extension.

*Title:* Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests in Trusts.

*Description:* The recordkeeping requirement in the regulation provides taxpayers with an alternative method for complying with Congressional intent regarding charitable remainder trusts. The recordkeeping alternative may be less burdensome for taxpayers.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 150.

*Estimated Burden Hours Per Recordkeeper:* 30 minutes.

*Estimated Total Recordkeeping Burden:* 75 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 03-5609 Filed 3-7-03; 8:45 am]

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