

Avenue, N.W., Suite 1020, Washington, DC, 20036.

The agenda for March 4, March 5, March 6, and March 7 will address specific working group (WG) issues as follows: March 4–5, WG–6 Interference Issues; March 5, WG–1 GPS/GLONASS, WG–3A GPS/Inertial, WG–4 (Afternoon) Ad Hoc (DO–217 Change); March 6, WG–2 WAAS Precision; March 6–7, WG–4 Precision Landing Guidance and Airport Surface Surveillance.

The agenda for the March 8 Plenary Session will be as follows: (1) Chairman's Introductory Remarks; (2) Approval of Minutes of the Previous Meeting; (3) Review WG Progress and Identify Issues for Resolution: a. GPS/GLONASS (WG–1); b. GPS/WAAS Precision (WG–2); c. GPS/Other Navigation Systems (WG–3A/B); d. GPS/Precision Landing Guidance and Airport Surface Surveillance (WG–4A/B) and Ad Hoc; e. Fault Detection and Isolation (WG–5); f. Interference Issues (WG–6); (4) Review of EUROCAE Activities; (5) Assignment/Review of Future Work; (6) Other Business; (7) Date and Place of Next Meeting.

Attendance is open to the interested public but limited to space availability. With the approval of the chairman, members of the public may present oral statements at the meeting. Persons wishing to present statements or obtain information should contact the RTCA Secretariat, 1140 Connecticut Avenue, N.W., Suite 1020, Washington, D.C. 20036; (202) 833–9339 (phone) or (202) 833–9434 (fax). Members of the public may present a written statement to the committee at any time.

Issued in Washington, D.C., on February 12, 1996.

Janice L. Peters,

Designated Official.

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BILLING CODE 4810–13–M

Surface Transportation Board¹

[STB Finance Docket No. 32845]

Consolidated Rail Corporation and CSX Transportation, Inc.—Acquisition and Operation—Nicholas, Fayette and Greenbrier Railroad Company

AGENCY: Surface Transportation Board.

ACTION: Notice of acceptance of application.

SUMMARY: The Board accepts for consideration the application filed

January 16, 1996, by Consolidated Rail Corporation (Conrail) and CSX Transportation, Inc. (CSXT) to acquire from the Nicholas, Fayette and Greenbrier Railroad Company (NF&G) and operate approximately 143 miles of rail line located in West Virginia. The Board finds that this is a transaction subject to 49 U.S.C. 11325(d).

DATES: This decision is effective on February 15, 1996. Written comments, including comments from the Secretary of Transportation and the Attorney General of the United States, must be filed with the Board no later than March 15, 1996. The Board will issue a service list shortly thereafter. Comments must be served on all parties of record within 10 days after the Board issues the service list. Applicants' reply is due April 5, 1996.

ADDRESSES: Send an original and 10 copies of pleadings referring to STB Finance Docket No. 32845 to: (1) Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423; (2) Docket Clerk, Office of Chief Counsel, Federal Railroad Administration, Room 5101, 400 Seventh Street, S.W., Washington, DC 20530; (3) Attorney General of the United States, Washington, DC 20530; (4) Charles M. Rosenberger, 500 Water Street, J150, Jacksonville, FL 32202; (5) Paul R. Hitchcock, 500 Water Street, J150, Jacksonville, FL 32202; and (6) Anne Treadway, 2001 Market Street, Two Commerce Square, Philadelphia, PA 19101.

FOR FURTHER INFORMATION CONTACT: Joseph H. Dettmar, (202) 927–5660. [TDD for the hearing impaired: (202) 927–5721.]

SUPPLEMENTARY INFORMATION: By application filed January 16, 1996, Conrail, CSXT, and NF&G (collectively, Applicants) seek approval under 49 U.S.C. 11323–25, for Conrail and CSXT to acquire and operate NF&G's rail lines in West Virginia.

The applicants recite that this is a minor transaction as defined in 49 CFR Part 1180, the regulations that implemented former 49 U.S.C. 11343–45. The Act has revised those statutory provisions and reenacted them as 49 U.S.C. 11323–25. The transaction here specifically is subject to the standards of 49 U.S.C. 11324(d), because the transaction does not involve the merger or control of two Class I railroads and the transaction is subject to the

procedures set out at 49 U.S.C. 11325(d) of the Act. Section 204(a) provides that all ICC rules in effect on the date of the enactment of the Act “shall continue in effect according to their terms until modified, terminated, superseded, set aside, or revoked in accordance with law by the Board . . . or operation of law.” While the standards and procedures of former sections 11343–45 and current sections 11323–25 are substantially similar insofar as minor transactions are concerned, the procedures of current section 11325(d) differ slightly from those at 49 CFR 1180.4 and shall govern. Otherwise, the use of the regulations at 49 CFR Part 1180 for this proceeding appears proper.

Conrail and CSXT are Class I railroads. NF&G, which has approximately 143 miles of trackage, is jointly owned by Conrail and CSXT. Conrail and CSXT operate NF&G's lines as successors in interest under a lease dated June 25, 1929. Conrail and CSXT propose to terminate the lease and to dissolve NF&G and distribute its rail assets between them. Conrail will acquire NF&G's 8-mile line west of Peters Junction to Swiss Junction (Swiss segment). CSXT will acquire the remainder of NF&G's line east of Peters Junction to Meadow Creek, and branch lines between Rainelle Junction and Raders Run, Rupert Junction and Clearco, and G&E Junction and Brush Junction.

Applicants state that the joint management of the NF&G lines does not benefit them or the public. They state that the current lease arrangement establishes a burdensome management structure that requires joint approval by Conrail and CSXT of important decisions, such as whether to invest capital funds in track maintenance projects. CSXT has allegedly deferred substantial maintenance on the NF&G lines it operates because Conrail is reluctant to invest in those lines. Terminating the lease would assertedly allow Conrail and CSXT to decide these matters independently. They further maintain that Conrail and CSXT would also eliminate expenses incurred to administer the joint ownership arrangement. They state that they expect to experience substantial operating and administrative efficiencies as a result of the transaction.

Applicants maintain that the transaction will serve the public interest by preserving the quality of service that each carrier currently provides to its shippers and receivers. Each carrier represents that it will continue to operate its lines essentially the same as it does today, with only slight changes in traffic levels. According to the

¹ The ICC Termination Act of 1995, Pub. L. No. 104–88, 109 Stat. 803 (the Act), which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce

Commission (ICC) and transferred certain functions to the Surface Transportation Board (Board). This notice relates to railroad acquisitions that are subject to Board jurisdiction pursuant to 49 U.S.C. 11323–25.

application, Conrail might lose some coal traffic and revenues for shipments that originate on NF&G lines acquired by CSXT, while CSXT would gain this traffic and revenue. Conrail and CSXT have made arrangements for Conrail to be able to honor its sole remaining transportation contract to haul coal originating on the old NF&G. Until the contract expires, CSXT will haul the coal to a Conrail interchange in Columbus, OH, and the coal will be delivered from there.

Applicants maintain that the proposal would have little effect on competition in any affected market or region. They assert that Conrail and CSXT do not compete in the same market, and that there is no market demand for CSXT to haul coal over the Swiss segment, or for Conrail to haul coal over the remaining NF&G lines CSXT will acquire. Moreover, CSXT indicates that there is no market demand for it to haul coal from mines on Conrail's Peters Creek Branch, connecting to that portion of the NF&G lines that Conrail will acquire.

Applicants anticipate that the transaction will have only a slight effect on employees. They indicate that CSXT employees currently perform all operations on NF&G trackage, including maintenance and train dispatching. After Conrail acquires the Swiss segment, it will assume maintenance functions on that line and thus CSXT maintenance of way employees would lose that work to Conrail employees. The transaction will also preclude Conrail from operating over NF&G trackage acquired by CSXT, but Conrail does not currently operate over that trackage. They anticipate that the Board will impose the conditions in *New York Dock Ry.—Control—Brooklyn Eastern Dist.*, 360 I.C.C. 60 (1979), to protect employees affected by this transaction.

Under 49 CFR 1180, we must determine whether a proposed transaction is major, significant, or minor. The proposed transaction, which involves two Class I carriers seeking to acquire the assets of their jointly-owned short line railroad, has no regional or national significance and will clearly not have any anticompetitive effects. Accordingly, we find the proposal to be a minor transaction under 49 CFR 1180.2(c), as now defined under 49 U.S.C. 11325(a). Because the application substantially complies with the applicable regulations governing minor transactions, we are accepting it for consideration.

The application and exhibits are available for inspection in the Public Docket Room at the Offices of the Surface Transportation Board in Washington, DC. In addition, they may

be obtained upon request from applicants' representatives named above.

Interested persons, including government entities, may participate in this proceeding by submitting written comments. Any person who files timely comments will be considered a party of record if the person so requests. No petition for leave to intervene need be filed.

Consistent with 49 CFR 1180.4(d)(1)(iii), written comments must contain:

(a) The docket number and title of the proceeding;

(b) The name, address, and telephone number of the commenting party and its representative upon whom service shall be made;

(c) The commenting party's position, i.e., whether it supports or opposes the proposed transaction;

(d) A statement whether the commenting party intends to participate formally in the proceeding, or merely comment on the proposal;

(e) If desired, a request for an oral hearing with reasons supporting this request; the request must indicate the disputed material facts that can be resolved only at a hearing; and

(f) A list of all information sought to be discovered from applicant carriers.

Because we have determined that this proposal is a minor transaction, no responsive applications will be permitted. The time limits for processing this transaction are set forth at 49 U.S.C. 11325(d).

Discovery may begin immediately. We admonish the parties to resolve all discovery matters expeditiously and amicably.

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

It is ordered:

1. This application is accepted for consideration under 49 U.S.C. 11323–25 as a minor transaction under 49 CFR 1180.2(c).

2. The parties shall comply with all provisions stated above.

3. The decision is effective on February 15, 1996.

Decided: February 8, 1996.

By the Board, Chairman Morgan, Vice Chairman Simmons, and Commissioner Owen.

Vernon A. Williams,

Secretary.

[FR Doc. 96–3411 Filed 2–14–96; 8:45 am]

BILLING CODE 4915–00–P–M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request

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. Currently, the IRS is soliciting comments concerning the following existing regulations: INTL–292–90 (Regulation section 301.6114–1); INTL–361–89 (Regulation sections 301.6114–1 and 301.6712–1); INTL–103–89 (Regulation sections 301.6114–1T and 301.6712–1T); and INTL–121–90 (Regulation section 301.6114–1(b)(8) and 301.7701(b)-7(a)(4)(iv)(C), Treaty-Based Return Positions.

DATES: Written comments should be received on or before April 15, 1996, to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 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 Carol Savage, (202) 622–3945, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Treaty-Based Return Positions. *OMB Number:* 1545–1126.

Regulation Project Number: INTL–292–90 Final; INTL–361–89 Final; INTL–103–89 Temporary; and INTL–121–90 Notice of proposed rulemaking.

Abstract: Regulation section 301.6114–1 sets forth reporting requirements under Code section 6114 relating to treaty-based return positions. Persons or entities subject to these reporting requirements must make the required disclosure on a statement attached to their return or be subject to a penalty. Section 301.7701(b)-7(a)(4)(iv)(C) sets forth the reporting requirement for dual resident S corporation shareholders who claim treaty benefits as nonresidents of the U.S. Persons subject to this reporting requirement must enter into an agreement with the S corporation to