

M&N requests a waiver of compliance from the regulatory requirements at 49 CFR 192.111. This regulation prescribes the design factor to be used in the design formula in § 192.105. The design factors are found in the following table:

Class location	Design factor (F)
1	0.72
2	0.60
3	0.50
4	0.40

M&N is proposing to use a design factor for its existing pipeline of 80 percent SMYS for Class 1; 67 percent SMYS for Class 2; and 56 percent SMYS for Class 3. M&N notes that if the waiver is granted, it intends to operate its pipeline in the future with a design factor of 80 percent SMYS for Class 1; 60 percent SMYS for Class 2; and 50 percent SMYS for Class 3.

M&N also requests a waiver from § 192.201(a)(2)(i) which states if the MAOP is 60 psig or more, the pressure may not exceed MAOP plus 10 percent, or the pressure that produces a hoop stress of 75 percent SMYS, which ever is lower. M&N proposes to set the over pressure protection for the waiver sections to 104 percent of the pipeline MAOP. This setting is based on the ratio of 75 percent to 72 percent of SMYS.

M&N additionally requests a waiver from the requirements of § 192.503(c) which limits the maximum hoop stress allowed to 80 percent of the pipeline's SYMS if air, natural gas, or inert gas is used as the test medium. M&N desires to test its compressor station piping to 82 percent SMYS.

Section 192.611 requires an operator to confirm or revise the MAOP of its pipeline if the hoop stress corresponding to the established MAOP is not commensurate with the present class location. M&N notes that any class location changes that occur subsequent to this proposed waiver will be filed under separate waiver requests.

PHMSA will consider M&N's waiver request and whether its proposal will yield an equivalent or greater degree of safety than that currently provided by the regulations. After considering any comments received, PHMSA may grant M&N's waiver request as proposed, with modifications and conditions, or deny M&N's request. If the waiver is granted and PHMSA subsequently determines the effect of the waiver is inconsistent with pipeline safety, PHMSA may revoke the waiver at its sole discretion.

Authority: 49 U.S.C. 60118 (c) and 49 CFR 1.53.

Issued in Washington, DC, on March 20, 2006.

Joy Kadnar,

Director of Engineering and Emergency Support.

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34830]

Kansas City Transportation Company LLC—Lease and Assignment of Lease Exemption—Kansas City Terminal Railway Company and Kaw River Railroad, Inc.

Kansas City Transportation Company LLC (KCTL), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire by lease from Kansas City Terminal Railway Company (KCT) approximately 25.73 miles of rail line in the Kansas City Terminal District in Jackson County, MO, and Wyandotte County, KS. KCTL also seeks to acquire by assignment from Kaw River Railroad, Inc. (KRR) the operating and lease rights over all tracks owned by KCT which are currently subleased to KRR and over all tracks owned by The Kansas City Southern Railway Company (KCS) which are leased to KRR. KCTL, a wholly owned subsidiary of KCT, states that it expects to enter into one or more agreements with contract operators, but that it will retain the common carrier obligation.¹

The lines KCTL seeks to acquire by lease are: all leads and tracks connecting to the KCT Joint Track, including KCT Main 1 west of Osage Ave. to 12th Street in Kansas City, KS; KCT Main 2 west of Osage Ave. to Kansas Ave. in Kansas City, KS; KCT's Blue River Yard (KCT track nos. 402-405 and 933) and KCT's Mill Street Yard (KCT track nos. 1010-1018, 1020-1023, and 1030-1047) and certain other KCT leads and tracks (KCT track nos. 90, 109, 238, 243, 450, 451, 604, 610, 650, 664, 666, 276W, 278W, 280W, 4031, 4033, 4350, 4364, 4653, 4709, 5800, 5538, 1063, 1070, 1091, 6108, 6109, 6411, 6428 and 6481, and KCT's rights over Procter & Gamble's plant tracks).

The lines that KCTL seeks to acquire by assignment are: (i) The leads and tracks located (a) between the facilities of Inland Container on Kansas Avenue in Kansas City, KS, and the facilities of

Constar Plastics, Inc., on Armourdale Parkway in Kansas City, KS, and (b) between the facilities of Lite-Weight Products, Inc., on Kansas Avenue in Kansas City, KS, and the facilities of Ace Pallet on Argentine Boulevard in Kansas City, KS, (ii) KCS's 12th Street yard located south of 12th Street in Kansas City, MO, and (iii) KCS's Armourdale Yard, located near the facilities of Kaw River Shredding on South 12th Street in Kansas City, KS.

KCTL states that there are no milepost designations associated with the rail lines being leased or assigned. The total length of the lines is 33.2 track miles (including yard tracks), including 7.5 miles of KCS tracks incidental to the principal transaction. KCTL will also have incidental rights over the KCT Joint Tracks for continued access to the tracks and interchange locations. Interchange with Union Pacific Railroad Company, BNSF Railway Company, KCS, Norfolk Southern Railway Company, and Iowa, Chicago and Eastern Railroad Corporation will continue at points in and around Kansas City where KRR and KCS have interchanged, or as otherwise agreed to by KCTL and the other railroads involved.

This transaction is related to STB Finance Docket No. 34831, *Kansas City Terminal Railway Company—Intra-Corporate Exemption—Kansas City Transportation Company LLC*, wherein KCT seeks to continue in control of KCTL upon KCTL's becoming a Class III rail carrier.²

KCTL certifies that its projected revenues will not result in the creation of a Class II or Class I rail carrier, and that its projected annual revenues will not exceed \$5 million.

The transaction was expected to be consummated on March 1, 2006, the effective date of the exemption (7 days after the exemption was filed).

If the 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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34830, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each

¹ Under 49 U.S.C. 10902 and the Board's rules at 49 CFR 1150.31, if KCTL elects to enter into agreements with contract operators, the operators must file a request with the Board for authority prior to commencing operations.

² On February 27, 2006, the Brotherhood of Locomotive Engineers and Trainmen, a Division of the Rail Conference, International Brotherhood of Teamsters, filed a petition for a stay of the transactions encompassed by both notices of exemption. The stay request was denied by decision served on February 28, 2006.

pleading must be served on Ronald A. Lane, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

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

Decided: March 14, 2006.

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

Vernon A. Williams,
Secretary.

[FR Doc. 06-2717 Filed 3-21-06; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34831]

Kansas City Terminal Railway Company—Intra-Corporate Exemption—Kansas City Transportation Company LLC

Kansas City Terminal Railway Company (KCT) has filed a verified notice of exemption under 49 CFR 1180.2(d)(3) for a transaction within a corporate family. The transaction involves KCT's continuance in control of its wholly owned subsidiary Kansas City Transportation Company LLC (KCTL), upon KCTL's becoming a Class III rail carrier.

This transaction is related to STB Finance Docket No. 34830, *Kansas City Transportation Company LLC—Lease and Assignment of Lease Exemption—Kansas City Terminal Railway Company and Kaw River Railroad, Inc.*,¹ wherein KCTL: (1) seeks to acquire by lease from KCT approximately 25.73 miles of rail line in the Kansas City Terminal District in Jackson County, MO, and Wyandotte County, KS; and (2) seeks to acquire by assignment from Kaw River Railroad, Inc. (KRR) the operating and lease rights over all tracks owned by KCT which are currently subleased to KRR, and over all tracks owned by The Kansas City Southern Railway Company which are leased to KRR.

The transaction was expected to be consummated on March 1, 2006, the effective date of the exemption (7 days after the exemption was filed).

KCT states that this is an intra-corporate family transaction that will not result in adverse changes in service levels, significant operational changes,

or a change in the competitive balance with carriers outside the corporate family. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(3).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here, because all of the carriers involved are Class III carriers.

If the 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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34831, 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 Ronald A. Lane, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

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

Decided: March 14, 2006.

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

Vernon A. Williams,
Secretary.

[FR Doc. 06-2716 Filed 3-21-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8611

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 Form 8611, Recapture of Low-Income Housing Credit.

DATES: Written comments should be received on or before May 22, 2006 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at Larnice.Mack@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Recapture of Low-Income Housing Credit.

OMB Number: 1545-1035.

Form Number: 8611.

Abstract: IRC section 42 permits owners of residential rental projects providing low-income housing to claim a credit against their income tax. If the property is disposed of or if it fails to meet certain requirements over a 15-year compliance period and a bond is not posted, the owner must recapture on Form 8611 part of the credits taken in prior years.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals.

Estimated Number of Respondents: 1,000.

Estimated Time Per Respondent: 7 hours, 50 minutes.

Estimated Total Annual Burden Hours: 7,842.

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:

¹ On February 27, 2006, the Brotherhood of Locomotive Engineers and Trainmen, a Division of the Rail Conference, International Brotherhood of Teamsters, filed a petition for a stay of the transactions encompassed by both notices of exemption. The stay request was denied by decision served on February 28, 2006.