

Nortwick into Leisure Time, with Leisure Time remaining as the surviving entity. In addition, Coach seeks an exemption to acquire direct stock control over Arrow (MC-1193 and MC-1194), a motor passenger carrier that operates in interstate and intrastate commerce,² and Trentway (MC-126430), a motor passenger carrier that operates in interstate and foreign commerce.³ Coach currently controls 27 passenger carriers.⁴ Petitioners state that acquisition of control of the three additional carriers will have no significant impact on competition. Petitioners indicate that the stock of each of the acquired carriers—Van Nortwick, Arrow, and Trentway—has been placed in an independent voting trust to avoid any unlawful control pending disposition of this proceeding. Van Nortwick competes to a limited degree with certain Coach-controlled bus carriers based in New Jersey, including Leisure Time. Neither Arrow nor Trentway competes to any meaningful degree with the other or with any other Coach-controlled carriers. Petitioners state that each of the three carriers conducts business in a highly competitive environment.

² Arrow's operations consist primarily of charter and tour services throughout Connecticut and nearby New England states and New York. Arrow also conducts certain regular-route services between points in Connecticut.

³ Trentway operates regular-route service between points in Ontario, Canada, and points in the United States and also operates charter and special services within the United States, particularly with respect to charter trips originating in Ontario.

⁴ They include: Airport Bus of Bakersfield (MC-163191), American Sightseeing Tours, Inc., d/b/a ASTI (MC-252353), Antelope Valley Bus, Inc. (MC-125057), Arrow Stage Lines, Inc. (MC-29592), Bayou City Coaches, Inc. (MC-245246), California Charters, Inc. (MC-241211), Cape Transit Corp. (MC-161678), Community Coach, Inc. (MC-76022), Community Transit Lines, Inc. (MC-145548), Desert Stage Lines, Inc. (MC-140919), Grosvenor Bus Lines, Inc. (MC-157317), Gulf Coast Transportation, Inc., d/b/a Gray Line Tours of Houston (MC-201397), H.A.M.L. Corp. (MC-194792), K-T Contract Services, Inc. (MC-218583), Kerrville Bus Company, Inc. (MC-27530), Leisure Time Tours (MC-142011), PCSTC, Inc., d/b/a Pacific Coast Sightseeing/Gray Line of Anaheim-Los Angeles (MC-184852), Powder River Transportation Services, Inc. (MC-161531), Progressive Transportation Services, Inc. (MC-247074), Red & Tan Charter, Inc. (MC-204842), Red & Tan Tours, Inc. (MC-162174), Rockland Coaches, Inc. (MC-29890), Suburban Management Corp. (MC-264527), Suburban Trails, Inc. (MC-149081), Suburban Transit Corp. (MC-115116), Texas Bus Lines, Inc. (MC-37640), and Worthen Van Service, Inc. (MC-142573).

In *Coach USA, Inc.—Control Exemption—American Charters, Ltd.*, STB Finance Docket No. 33393, Coach seeks an exemption to acquire control over American Charters, Ltd. (MC-153814). The Board served and published a notice in the **Federal Register** (62 FR 28531) on May 23, 1997, instituting an exemption proceeding. Comments were due by June 23, 1997; none was filed. A final decision is currently pending with the Board.

characterized by low entry barriers and strong intermodal competition, and each accounts for a relatively small market share of the transportation services available to its potential passengers.

According to petitioners, the acquisition of control of Van Nortwick's stock by Leisure Time will not inhibit competition or reduce transportation options available to the public. Similarly, Coach states that its acquisition of stock control of Arrow and Trentway will have no meaningful effect on the continued availability of competitive passenger transportation.

Petitioners claim that the acquisition of control of Van Nortwick, Arrow, and Trentway will allow each carrier to offer improved service at lower costs made possible by the coordination of functions, centralized management, financial support, rationalization of resources, and economies of scale that are anticipated from the common control. Coach anticipates that the annual efficiency savings that will be generated by the proposed acquisitions will total several hundreds of thousands of dollars annually, representing primarily interest, insurance and vehicle equipment cost savings. Coach states that all collective bargaining agreements will be honored, that employee benefits will improve, and that no change in management personnel is planned. Additional information may be obtained from petitioners' representatives.

A copy of this notice will be served on the Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, N.W., Washington, DC 20530.

Decided: August 5, 1997.

By the Board, Chairman Morgan and Vice Chairman Owen.

Vernon A. Williams,
Secretary.

[FR Doc. 97-21261 Filed 8-11-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Proposed Collection; Comment Request

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 Bureau of Alcohol, Tobacco and Firearms within the Department of the Treasury is soliciting comments concerning the Principal Place of Business on Beer Labels.

DATES: Written comments should be received on or before October 14, 1997 to be assured of consideration.

ADDRESSES: Direct all written comments to Bureau of Alcohol, Tobacco and Firearms, Linda Barnes, 650 Massachusetts Avenue, NW., Washington, DC 20226 (202) 927-8930.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form(s) and instructions should be directed to Charles Bacon, Wine, Beer and Spirits Regulations Branch, 650 Massachusetts Avenue, NW., Washington, DC 20226 (202) 927-8518.

SUPPLEMENTARY INFORMATION:

Title: Principal Place of Business on Beer Labels.

OMB Number: 1512-0474.

Recordkeeping Requirement ID Number: ATF Reporting Requirement 5130/5.

Abstract: ATF regulations require the name and address of the brewer to appear on labels of kegs, bottles, and cans of domestic beer. The regulations permit domestic brewers who operate more than one brewery to show as their address on labels and kegs of beer, their "principal place of business" address. This label option may be used in lieu of showing the actual place of production on the label or of listing all of the brewer's locations on the label. There is no period of retention prescribed for this reporting requirement since the requirement is to provide identification of the brewer through labeling.

Current Actions: The only adjustment associated with this collection is an increase in the number of respondents. However, the increase does not affect the burden hours.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,200.

Estimated Time Per Respondent: 0.

Estimated Total Annual Burden Hours: 1.

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:

(a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: August 6, 1997.

John W. Magaw,
Director.

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BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[IA-57-94]

Proposed Collection; Comment Request For Regulation Project

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, IA-57-94 (TD 8652), Cash Reporting by Court Clerks (§ 1.6050I-2). **DATES:** Written comments should be received on or before October 14, 1997 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 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Cash Reporting by Court Clerks.
OMB Number: 1545-1449.

Regulation Project Number: IA-57-94.

Abstract: This regulation concerns the information reporting requirements of Federal and State court clerks upon receipt of more than \$10,000 in cash as bail for any individual charged with a specified criminal offense. The Internal Revenue Service will use the information to identify individuals with large cash incomes. Clerks must also furnish the information to the United States Attorney for the jurisdiction in which the individual charged with the crime resides and to each person posting the bond whose name is required to be included on Form 8300.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Federal, state, local, or tribal governments.

Estimated Number of Respondents: 250.

Estimated Time Per Respondents: 30 minutes.

Estimated Total Annual Burden Hours: 125.

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: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information

technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 5, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[INTL-64-93]

Proposed Collection; Comment Request for Regulation Project

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, INTL-64-93 (TD 8611), Conduit Arrangements Regulations (§§ 1.881-4 and 1.6038A-3).

DATES: Written comments should be received on or before October 14, 1997 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 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Conduit Arrangements Regulations.

OMB Number: 1545-1440.

Regulation Project Number: INTL-64-93.

Abstract: This regulation provides rules that permit the district director to recharacterize a financing arrangement as a conduit arrangement. The recharacterization will affect the amount of U.S. withholding tax due on financing transactions that are part of the financing arrangement. This