

corner of Alabama into Tennessee. The pipeline continues in a northeasterly direction through eastern Kentucky passing through Danville and Owingsville, Kentucky into southwest Ohio; the pipeline terminates in southeastern Pennsylvania, near Uniontown.

This notice provides an opportunity for public comment on the DEGT waiver proposal. RPSA/OPS is evaluating the DEGT proposal and will consider all comments received by the deadline. RSPA/OPS will publish a subsequent notice granting or denying DEGT's proposed waiver of § 192.611. If DEGT's proposal is determined to yield an equal or higher level of safety, RSPA/OPS will grant the waiver. If the waiver is not granted, DEGT will be required to fully comply with § 192.611 by September 2004.

Authority: 49 App. U.S.C. 60118(c) and 2015; and 49 CFR 1.53

Issued in Washington, DC on January 9, 2004.

Richard D. Huriaux,

Manager, Regulations, Office of Pipeline Safety.

[FR Doc. 04-923 Filed 1-14-04; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34446]

Bay Colony Railroad Corporation—Acquisition and Operation Exemption—CSX Transportation, Inc., as Operator for New York Central Lines, LLC

Bay Colony Railroad Corporation (BCLR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 *et seq.* to acquire from CSX Transportation, Inc., as operator for New York Central Lines, LLC (CSXT), and operate approximately 5.92 miles of rail line between milepost QND 0.08 and milepost QND 6.00, in Bristol County, MA.¹

BCLR certifies that its projected revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier. BCLR further certifies that its total annual revenues after the transaction will not exceed \$5 million. BCLR expected to commence operation of the line on or about January 1, 2004.

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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34446, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Eric M. Hocky, Gollatz, Griffin & Ewing, P.C., Four Penn Center, Suite 200, 1600 John F. Kennedy Blvd., Philadelphia, PA 19103-2808.

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

Decided: January 12, 2004.

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

Vernon A. Williams,

Secretary.

[FR Doc. 04-981 Filed 1-14-04; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Office of the Secretary

Notice of Call for Redemption: 9½ Percent Treasury Bonds of 2004-09

January 15, 2004.

1. Public notice is hereby given that all outstanding 9½ percent Treasury Bonds of 2004-09 (CUSIP No. 912810 CG 1) dated May 15, 1979, due May 15, 2009, are hereby called for redemption at par on May 15, 2004, on which date interest on such bonds will cease.

2. Full information regarding the presentation and surrender of such bonds held in coupon and registered form for redemption under this call will be found in Department of the Treasury Circular No. 300 dated March 4, 1973, as amended (31 CFR part 306), and from the Definitives Section of the Bureau of the Public Debt, (telephone (304) 480-7936), and on the Bureau of the Public Debt's Web site, www.publicdebt.treas.gov.

3. Redemption payments for such bonds held in book-entry form, whether on the books of the Federal Reserve Banks or in Treasury-Direct accounts, will be made automatically on May 15, 2004.

Donald V. Hammond,

Fiscal Assistant Secretary.

[FR Doc. 04-745 Filed 1-14-04; 8:45 am]

BILLING CODE 4810-40-M

DEPARTMENT OF THE TREASURY

Fiscal Service

Application and Renewal Fees Imposed on Surety Companies and Reinsuring Companies; Increase in Fees Imposed

AGENCY: Financial Management Service, Fiscal Service, Department of the Treasury.

ACTION: Application and renewal fees imposed on surety companies and reinsuring companies; increase in fees imposed.

SUMMARY: Effective December 31, 2003, The Department of the Treasury, Financial Management Service, is increasing the fees it imposes on and collects from surety companies and reinsuring companies.

FOR FURTHER INFORMATION CONTACT: Surety Bond Branch at (202) 874-6765.

SUPPLEMENTARY INFORMATION: The fees imposed and collected, as referred to in 31 CFR 223.22, cover the costs incurred by the Government for services performed relative to qualifying corporate sureties to write Federal business. These fees are determined in accordance with the Office of Management and Budget Circular A-25, as amended. The change in fees is the result of a thorough analysis of costs associated with the Surety Bond Branch.

The new fee rate schedule is as follows:

(1) Examination of a company's application for a Certificate of Authority as an acceptable surety or as an acceptable reinsuring company on Federal bonds—\$5,650.

(2) Determination of a company's continued qualification for annual renewal of its Certificate of Authority—\$3,310.

(3) Examination of a company's application for recognition as an Admitted Reinsurer (except on excess risks running to the United States)—\$2,000.

(4) Determination of a company's continued qualification for annual renewal of its authority as an Admitted Reinsurer—\$1,410.

Questions concerning this notice should be directed to the Surety Bond Branch, Financial Accounting and Services Division, Financial Management Service, Department of the Treasury, Hyattsville, MD 20782, Telephone (202) 874-6850.

¹ BCLR is purchasing the assets comprising the line, and is leasing the underlying real property from CSXT.

Dated: December 31, 2003.

Judith R. Tillman,

Assistant Commissioner, Financial Operations, Financial Management Service.

[FR Doc. 04-838 Filed 1-14-04; 8:45 am]

BILLING CODE 4810-35-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-120200-97]

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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-120200-97 (TD 8775), Election Not to Apply Look-Back Method in De Minimis Cases (§ 1.460-6).

DATES: Written comments should be received on or before March 15, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Robert M. Coar, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at CAROL.A.SAVAGE@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Election Not to Apply Look-Back Method in De Minimis Cases.

OMB Number: 1545-1572.

Regulation Project Number: Reg-120200-97.

Abstract: Under Internal Revenue Code section 460(b)(6), a taxpayer may elect not to apply the look-back method to long-term contracts in de minimis cases. The taxpayer is required under the regulation to notify the IRS of its election.

Current Actions: There are no changes being made to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time Per Respondent: 12 min.

Estimated Total Annual Burden Hours: 4,000.

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: January 9, 2004.

Robert M. Coar,

IRS Reports Clearance Officer.

[FR Doc. 04-928 Filed 1-14-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2001-9

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 Revenue Procedure 2001-9, Form 940 e-file Program.

DATES: Written comments should be received on or before March 15, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Robert M. Coar, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at CAROL.A.SAVAGE@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 940 e-file Program.

OMB Number: 1545-1710.

Revenue Procedure Number: Revenue Procedure 2001-9.

Abstract: Revenue Procedure 2001-9 provides guidance and the requirements for participating in the Form 940 e-file Program.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 390,685.

Estimated Time Per Respondent: 32 minutes.

Estimated Total Annual Burden Hours: 207,125.

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