

Issued in Washington, DC, on April 12, 2006.

**Ida M. Klepper,**

*Acting Director, Office of Rulemaking.*

### Petitions for Exemption

*Docket No.:* FAA–2006–24262.

*Petitioner:* Experimental Aircraft Association, Inc.

*Section of 14 CFR Affected:* 14 CFR 61.415(b)(1).

*Description of Relief Sought:*

To allow members of the Experimental Aircraft Association, Inc., who are sport pilot certified flight instructors holding powered parachute (PPC) or weight-shift control (WSC) category and class privileges to provide PPC and WSC category and class ratings, flight training, flight reviews, practical tests, and knowledge tests to individuals seeking a PPC or WSC private pilot certificate, without holding at least a private pilot certificate as required by the regulation.

[FR Doc. E6–5910 Filed 4–19–06; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### Announcement of Safety Alert for Operators (SAFO) Web Site

**AGENCY:** Federal Aviation Administration, DOT.

**ACTION:** Notice of availability of SAFOs.

**SUMMARY:** In order to communicate safety information to the commercial aviation community more effectively, the FAA Flight Standards Service has issued FAA Order 8000.87, Safety Alert for Operators (SAFO). The public and operators can access this order at this Web site: [http://www.faa.gov/other\\_visit/aviation\\_industry/airline\\_operators/airline\\_safety/safo](http://www.faa.gov/other_visit/aviation_industry/airline_operators/airline_safety/safo).

**FOR FURTHER INFORMATION CONTACT:** Hop Potter, Air Transportation Division, AFS–200, 800 Independence Avenue, SW., Washington, DC 20591, and Telephone (202) 267–8166.

#### SUPPLEMENTARY INFORMATION:

##### Safety Alerts for Operators (SAFO)

FAA Order 8000.87, Safety Alerts for Operators (SAFO), established SAFOs on August 29, 2005. SAFOs permit the FAA to reclaim valuable guidance found in discontinued Air Carrier Operations Bulletins (ACOB). Much of that information is still valid. A SAFO may also contain new and important safety information alone or a combination of safety information and recommended (non-regulatory) actions. The respective

operators identified in each SAFO may take action on a voluntary basis.

A SAFO exploits the power and reach of the Internet. A SAFO may be posted promptly, when its content may be most valuable, and that content is readily available for use by operators. We encourage operators to implement actions recommended in a SAFO.

#### Availability

We post SAFOs on an FAA Web site available to the public and maintained by the Flight Standards Service. The FAA does not distribute hard copies of individual SAFOs. Any person who wants a hard copy may download and print a SAFO from the Web site. We arrange SAFOs by category and by date, with the newest SAFO shown first in each category, the oldest shown last. Operators should check this site periodically for new safety information.

Issued in Washington, DC, on April 13, 2006.

**John M. Allen,**

*Deputy Director, Flight Standards Service.*

[FR Doc. E6–5911 Filed 4–19–06; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34859]

#### Red River Valley & Western Railroad Company—Trackage Rights Exemption—BNSF Railway Company

BNSF Railway Company (BNSF) has agreed to grant overhead trackage rights to Red River Valley & Western Railroad Company (RRVW) over BNSF's line of railroad between Jamestown, ND (milepost 93.2), and Casselton, ND (milepost 28.4), including BNSF's main line trackage from the switch at the intersection of RRVW's line to Ypsilanti, running west to the crossovers into the Jamestown yard tracks, a distance of approximately 74.0 miles.<sup>1</sup>

The transaction was expected to be consummated on or after April 7, 2006. The purpose of the trackage rights is to provide RRVW with an alternate route to other lines in its system. This alternate route has heavier rail, better quality track materials and can sustain higher operating speeds, thereby promoting safety and operating efficiencies.

<sup>1</sup> A redacted version of the trackage rights agreement between BNSF and RRVW was filed with the notice of exemption. The full version of the agreement, as required by 49 CFR 1180.6(a)(7)(ii), was concurrently filed under seal along with a motion for protective order. A protective order was served on April 13, 2006.

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. 34859, 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 Rose-Michelle Nardi, Weiner Brodsky Sidman Kider PC, 1300 19th Street, NW., Fifth Floor, Washington, DC 20036.

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

Decided: April 13, 2006.

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

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

[FR Doc. E6–5931 Filed 4–19–06; 8:45 am]

**BILLING CODE 4915–01–P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34847]

#### Lucas Rail Lines, Inc.—Acquisition and Operation Exemption—BPM Rail, Inc.

Lucas Rail Lines, Inc. (LRL), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire from BPM Rail, Inc., d/b/a Louisville, New Albany & Corydon Railroad (LNAC), and operate 7.7 miles of rail line between milepost 0.0, at Corydon Junction, IN, and milepost 7.7, at Corydon, IN, as well as approximately 2.3 miles of side track and lead tracks.

LRL certifies that its projected revenues as a result of the transaction will not exceed those that would qualify it as a Class III rail carrier and will not exceed \$5 million.

The transaction was expected to be consummated on or after April 1, 2006, dependent upon the effective date of this notice of exemption and receipt of grant deeds to LNAC real property.

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. 34847, 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 Robert Patison, 302 North Sheridan Street, Corona, CA 92880-2067.

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

Decided: April 11, 2006.

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

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

[FR Doc. E6-5647 Filed 4-19-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34851]

#### **Nittany and Bald Eagle Railroad Company—Temporary Trackage Rights Exemption—Norfolk Southern Railway Company**

Norfolk Southern Railway Company (NSR) has agreed to grant non-exclusive, overhead, temporary trackage rights to Nittany and Bald Eagle Railroad Company (N&BE), over a portion of NSR's line between Driftwood, PA, at or near milepost 139.2, and Lock Haven, PA, at or near milepost 194.2, a distance of approximately 55 miles.<sup>1</sup>

The transaction is scheduled to be consummated on a date mutually agreed to in writing between N&BE and NSR, but shall occur no earlier than April 7, 2006, the effective date of the exemption (7 days after the exemption was filed). The temporary trackage rights will expire on December 30, 2006.

The purpose of this transaction is to allow N&BE adequate bridge train service for temporary, seasonal traffic

originating on the N&BE for delivery to an off-line destination.

As a condition to this exemption, any employees affected by the acquisition of temporary 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), and any employees affected by the discontinuance of these temporary trackage rights will be protected by the conditions set out in *Oregon Short Line R. Co.-Abandonment—Goshen*, 360 I.C.C. 91 (1979).

This notice is filed under 49 CFR 1180.2(d)(8). 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. 34732, 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 Richard R. Wilson, Esq., 127 Lexington Avenue, Suite 100, Altoona, PA 16601.

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

Decided: April 12, 2006.

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

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

[FR Doc. E6-5738 Filed 4-19-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### **Submission for OMB Review; Comment Request**

April 12, 2006.

The Department of the 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 May 22, 2006 to be assured of consideration.

### **Internal Revenue Service (IRS)**

*OMB Number:* 1545-1225.

*Type of Review:* Extension.

*Title:* Notice of Plan Merger or Consolidation, Spin-off, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

*Form:* IRS Form 5310-A.

*Description:* Plan administrators are required to notify IRS of any plan mergers, consolidations, spin-offs, or transfers of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 158,800 hours.

*OMB Number:* 1545-1434.

*Type of Review:* Extension.

*Title:* CO-26-96 (Final) Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups.

*Description:* Section 382 limits the amount of income that can be offset by loss carryovers after an ownership change. These regulations provide rules for applying section 382 in the case of short taxable years and with respect to controlled groups.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 875 hours.

*OMB Number:* 1545-1503.

*Type of Review:* Extension.

*Title:* Revenue Procedure 96-53, Section 482—Allocations Between Related Parties.

*Description:* The information requested in sections 4.02, 5, 8.02, 9, 11.01, 11.02(1), 11.04, 11.07 and 11.08 is required to enable the Internal Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 8,200 hours.

*OMB Number:* 1545-1540.

*Type of Review:* Extension.

*Title:* REG-106871-00 (Final) Reporting Requirements for Widely Held Fixed Investment Trusts (TD 9241).

<sup>1</sup> In conjunction with its Notice of Exemption, N&BE filed a motion for a protective order to cover the written agreement between N&BE and NSR, the Temporary Trackage Rights Agreement. In a decision served on April 12, 2006, the Board granted the motion for a protective order, finding that N&BE's motion conformed to the Board's rules at 49 CFR 1104.14, governing protective orders to maintain the confidentiality of materials submitted to the Board. An unredacted version of the agreement was subject to the Protective Order and Undertakings, ensuring that the parties' confidential information would be used solely for this proceeding and not for other purposes.