

controlled by JRP. Upon consummation of the transaction, Pennington will remain as the surviving corporation and Pennington will therefore become a Class III rail carrier. Pennington will then merge into M&B Railroad, L.L.C. (MBRR), a noncarrier entity wholly owned and controlled by applicants,<sup>3</sup> and applicants will thereby assume control of Pennington. Applicants state that the transaction was expected to be consummated on or about July 31, 1997.

Applicants state that: (1) The merged MBRR will not connect with any other railroad in the RMCC Rail Group; (2) MBRR's merger with Pennington is not part of a series of anticipated transactions that would connect the railroads of the RMCC Rail Group with each other; and (3) the transaction does not involve a Class I carrier. The transaction therefore is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2). The purpose of the transaction is to transfer ownership of, and responsibility for, Pennington from JRP to applicants, thereby enabling JRP to concentrate on its core business operations, without distractions related to its single railroad operation, while allowing applicants to expand their railroad operations into a new part of the country. MBRR will continue to handle freight for customers Meridian previously served, without material changes in the level or quality of transportation service provided.

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 11324-25 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under statute, may not impose labor protective conditions for this transaction.<sup>4</sup>

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to

reopen will not stay the transaction. An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33435, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on: Donald G. Avery, Slover & Loftus, 1224 Seventeenth Street, N.W., Washington, DC 20036.

Decided: August 18, 1997.

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

**Vernon A. Williams,**  
Secretary.

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-55 (Sub-No. 521X)]

#### CSX Transportation, Inc.; Abandonment Exemption; in Fulton County, GA

On August 4, 1997, CSX Transportation, Inc. (CSXT), filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon a portion of its line of railroad known as the Atlanta Terminal Subdivision, extending from railroad milepost ANB-864.04 near Wheeler St. to railroad milepost ANB-864.62 at the end of the track at Simpson St., which traverses U.S. Postal Service zip Code 30318, a distance of 0.58 miles, in Fulton County, Ga. CSXT has indicated that there are no stations on the line.

The line does not contain federally granted rights-of-way. Any documentation in CSXT's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by November 21, 1997.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$900 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than September 11, 1997. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-55 (Sub-No. 521X) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001; and (2) Charles M. Rosenberger, 500 Water Street, Jacksonville, FL 32202.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152.

Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. (TDD for the hearing impaired is available at (202) 565-1695.)

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Decided: August 18, 1997.

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

**Vernon A. Williams,**  
Secretary.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request For Form 9117

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

<sup>3</sup> According to applicants, the corporate merger of Meridian into Pennington, followed by the corporate merger of Pennington into MBRR, will result in MBRR's complete assumption of Meridian's railroad operations and corporate obligations. Applicants also state that MBRR, as the corporate successor of Meridian, will conduct Meridian's railroad operations without material change.

<sup>4</sup> Applicants note, however, that MBRR is inheriting, and affirmatively assuming, all of Meridian's collective bargaining agreements with the labor organizations that represent its employees, and MBRR will continue the employment of all of Meridian's employees covered by such collective bargaining agreements.