

## DEPARTMENT OF TRANSPORTATION

## Surface Transportation Board

[STB Finance Docket No. 33674]

**Livonia, Avon & Lakeville Railroad Corporation—Acquisition of Control Exemption—Ontario Central Railroad Corporation**

Livonia, Avon & Lakeville Railroad Corporation (LAL), a Class III rail carrier, has filed a verified notice of exemption to acquire a controlling interest, through stock purchase, of Ontario Central Railroad Corporation (ONCT), a Class III rail carrier, which operates 14 miles of rail line between West Victor and Shortsville, NY.<sup>1</sup>

LAL owns and operates approximately 30 miles of rail line between Genesee Junction yard in Chili, NY, immediately south of Rochester, and Lakeville, NY. LAL also separately operates approximately 35 miles of track between Hammondsport, Bath and Wayland, NY, which is owned by the Steuben County Industrial Development Authority.<sup>2</sup>

Under the terms of an agreement with ONCT, LAL will acquire 3,000 shares of ONCT's treasury stock and 8,900 shares of ONCT's stock, which is currently authorized but unissued.

The earliest the transaction could be consummated was October 30, 1998, the effective date of the exemption (7 days after the exemption was filed).

LAL states that: (i) the railroads do not connect with each other; (ii) the transaction is not part of a series of anticipated transactions that would connect the railroads with each other; and (iii) the transaction does not involve a Class I carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

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. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

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. 33674, must be filed with the Office of the Secretary, Case Control Unit, Surface Transportation Board, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of all pleadings must be served on Kevin M. Sheys, Oppenheimer Wolff Donnelly & Bayh LLP, 1350 Eye St., N.W., Suite 200, Washington, DC 20005.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: November 10, 1998.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 98-30652 Filed 11-17-98; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

**Privacy Act of 1974, as Amended; System of Records**

**AGENCY:** Internal Revenue Service, Department of the Treasury.

**ACTION:** Notice of proposed new system of records.

**SUMMARY:** In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury gives notice of a new proposed system of records, the IRS Audit Trail Lead Analysis System (ATLAS).

**DATES:** Comments must be received no later than 30 days after the proposed system is published in the **Federal Register** (December 18, 1998). The proposed system of records will be effective 40 days after the proposed system is published in the **Federal Register** (December 28, 1998) unless the Service receives comments that would result in a contrary determination.

**ADDRESSES:** Comments should be sent to Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Ave., NW,

Washington, DC. 20220. Persons wishing to review the comments should call 202-622-6240 to make an appointment with the Office of Governmental Liaison and Disclosure.

**FOR FURTHER INFORMATION CONTACT:** Michael Sincavage, Director, 6103/ Privacy Operations, Governmental Liaison and Disclosure, Internal Revenue Service at 202-622-6240.

**SUPPLEMENTARY INFORMATION:** This report is to give notice of a proposed new Internal Revenue Service (IRS) system of records entitled "IRS Audit Trail Lead Analysis System (ATLAS)," which is subject to the Privacy Act of 1974, 5 U.S.C. 552a, as amended. The Service is establishing ATLAS to detect and counter unauthorized access, use, fraud and abuse of tax return information. This system provides protection by monitoring and tracking, through analysis of audit logs, accesses to and use of IRS electronic records. Outside of IRS Information Systems, the Office of the Chief Inspector/Treasury Office of Inspector General for Tax Administration will be the principal user of data contained in this system of records. The Office of the Chief Inspector will analyze the data contained in the system of records as part of its mission to detect and deter fraud, waste, and abuse. The Integrated Data Retrieval System Security Files, Treasury/IRS 34.018, will be incorporated into the proposed IRS ATLAS system of records. In accordance with the Office of Management and Budget Circular A-130, the notice covering Treasury/IRS 34.018 will be deleted from the IRS's inventory of systems of records on the date Treasury/IRS 34.020 becomes effective. The proposed system of records is published in its entirety below.

Dated: November 10, 1998.

**Shelia Y. McCann,**  
Deputy Assistant Secretary (Administration).

**Treasury/IRS 34.020****SYSTEM NAME:**

IRS Audit Trail Lead Analysis System (ATLAS)-Treasury/IRS.

**SYSTEM LOCATION:**

The ATLAS is located in an IRS facility in West Virginia. The users of the system are located in a facility in Ohio.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

(1) IRS employees and contractors who have accessed, by any means, tax return or other IRS information contained within an IRS information system (i.e., its operating system,

<sup>1</sup> See *Ontario Central Railroad Corporation—Operations—Between Shortsville and Victor, NY*, Finance Docket No. 29761 (ICC served Nov. 3, 1981) (Modified Rail Certificate), and *Certificate of Designated Operator—Ontario Central Railroad Corp.*, D-OP 33 (U.S.R.A. Line No. 98/1022), *Cancellation of Certificate of Designate Operation—Consolidated Rail Corporation*, D-OP 6 (U.S.R.A. Line No. 98/1022) (ICC served Sept. 28, 1979).

<sup>2</sup> See *Livonia, Avon & Lakeville Railroad Corp.—Acquisition and Operation Exemption—Steuben County Industrial Development Agency*, STB Finance Docket No. 32941 (STB served May 22, 1996).