## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-290 (Sub-No. 231X)]

### Norfolk Southern Railway Company-Abandonment Exemption—in Fayette County, WV

Norfolk Southern Railway Company (NSR) has filed a verified notice of exemption under 49 CFR 1152 subpart F—Exempt Abandonments to abandon a 1.75-mile line of railroad between milepost WL-0.0, at Oak Hill Jct., and milepost WL-1.75, at Oak Hill, in Fayette County, WV (line). The line traverses United States Postal Service Zip Code 25901.

Applicant has certified that: (1) No local or overhead traffic has moved over the line for at least 2 years; (2) any overhead traffic, if there is any, can be rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government agency acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under Oregon Short Line R. Co.-Abandonment—Goshen, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on January 18, 2002,<sup>1</sup> unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>2</sup> formal

expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),3 and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 31, 2001. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by January 8, 2002, with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to applicant's representative: James R. Paschall, Esq., Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510. If the verified notice contains false or misleading information, the exemption is void ab initio.

Applicant has filed a separate environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. SEA will issue an environmental assessment (EA) by December 21, 2001. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423–0001) or by calling SEA, at (202) 565–1552. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), NSR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by NSR's filing of a notice of consummation by December 19, 2002, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our web site at www.stb.dot.gov.

Decided: December 11, 2001.

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

#### Vernon A. Williams,

Secretary.

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<sup>3</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

# DEPARTMENT OF THE TREASURY

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

December 12, 2001.

The Department of 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 2110, 1425 New York Avenue, NW., Washington, DC 20220. DATES: Written comments should be

received on or before January 18, 2002 to be assured of consideration.

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

OMB Number: 1545-1628. Regulation Project Number: REG-118620–97 Final.

*Type of Review:* Extension.

*Title:* Communications Excise Tax; Prepaid Telephone Cards.

Description: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communications excise tax to prepaid telephone cards.

Respondents: Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 104.

Estimated Burden Hours Per Respondent/Recordkeeper: 20 minutes. Frequency of Response: On occasion. Estimated Total Reporting/

Recordkeeping Burden: 34 hours.

OMB Number: 1545–1637. Regulation Project Number: REG-106177-98 Final.

*Type of Review:* Extension. *Title:* Adequate Disclosure of Gifts.

Description: The information requested in regulation section 301.6501(c)-1(f)(2) that must be provided on a gift tax return is necessary to give the IRS a complete and accurate description of the transfer in order to begin the running of the statute of limitations on the gift. Prior to the expiration of the statute of limitations, a gift tax may be assessed and the value may be adjusted in order to determine the value of prior taxable gifts for estate and gift tax purposes.

Respondents: Individuals or households.

<sup>&</sup>lt;sup>1</sup>NSR, in its verified notice filed on November 29, 2001, indicated a proposed consummation date of January 16, 2002. However, the earliest possible consummation date, based on the November 29. 2001 filing date, is January 18, 2002. Applicant's representative has confirmed that the correct consummation date is January 18, 2002.

<sup>&</sup>lt;sup>2</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See Exemption of Out-

of-Service Rail Lines, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.