DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Ex Parte No. 290 (Sub-No. 5) (2005-

Quarterly Rail Cost Adjustment Factor

AGENCY: Surface Transportation Board. **ACTION:** Approval of rail cost adjustment factor.

SUMMARY: The Board has approved the fourth quarter 2005 rail cost adjustment factor (RCAF) and cost index filed by the Association of American Railroads. The fourth quarter 2005 RCAF (Unadjusted) is 1.185. The fourth quarter 2005 RCAF (Adjusted) is 0.572. The fourth quarter 2005 RCAF-5 is 0.548.

EFFECTIVE DATE: October 1, 2005.

FOR FURTHER INFORMATION CONTACT: Mac Frampton, (202) 565-1541. [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.]

SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision, which is available on our Web site http://www.stb.dot.gov. To purchase a copy of the full decision, write to, e-mail or call the Board's contractor, ASAP Document Solutions; 9332 Annapolis Rd., Suite 103, Lanham, MD 20706; e-mail asapdc@verizon.net; phone (202) 306-4004. [Assistance for the hearing impaired is available through FIRS: 1-800-877-8339.]

This action will not significantly affect either the quality of the human environment or energy conservation. Pursuant to 5 U.S.C. 605(b), we

conclude that our action will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act.

Decided: September 15, 2005.

By the Board, Chairman Nober, Vice Chairman Buttrey, and Commissioner Mulvey.

Vernon A. Williams,

Secretary.

[FR Doc. 05-18943 Filed 9-22-05; 8:45 am] BILLING CODE 4915-01-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34741]

KWT Railway, Inc.—Lease and Operation Exemption—Murray-**Calloway County Economic Development Corporation**

KWT Railway, Inc. (KWT), a Class III rail carrier, has filed a verified notice of

exemption under 49 CFR 1150.41 to lease and operate approximately one mile of rail line. The line is being leased from Murray-Calloway County **Economic Development Corporation** (EDC) and runs between milepost 38.34 and approximately milepost 37.34 near Murray, in Calloway County, KY.

KWT certifies that its projected revenues as a result of the transaction will not result in the creation of a Class II or Class I rail carrier, and further certifies that its projected annual revenues will not exceed \$5 million.

The transaction was scheduled to be consummated on or after September 1, 2005.

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. 34741, 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 Eric M. Hocky, 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: September 14, 2005.

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

Vernon A. Williams,

Secretary.

[FR Doc. 05-18842 Filed 9-22-05; 8:45 am] BILLING CODE 4915-01-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34748]

Morehead & South Fork Railroad Co., Inc.—Acquisition and Operation Exemption—Carolina Rail Service, LLC

Morehead & South Fork Railroad Co., Inc. (MHSF), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire from Carolina

Rail Service, LLC (CRS), and operate CRS's exclusive freight easement over all railroad tracks at the Port of Morehead City, NC.¹ The tracks are owned by North Carolina State Ports Authority (SPA).² MHSF will operate over the rail property pursuant to an operating agreement with SPA.

This transaction is related to STB Finance Docket No. 34749, Gulf & Ohio Railways Holding Co., Inc., H. Peter Claussen and Linda C. Claussen-Continuance in Control Exemption— Morehead & South Fork Railroad Co., Inc., wherein Gulf & Ohio Railways Holding Co., Inc. (G&O), and H. Peter Claussen and Linda C. Claussen, all noncarriers, have concurrently filed a verified notice of exemption to continue in control of MHSF, upon its becoming a Class III rail carrier.3

MHSF certifies that the projected annual revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier, and further certifies that its projected annual revenues will not exceed \$5 million. The transaction was scheduled to be consummated on or after September 1, 2005.

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. 34748, 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-Michele Nardi, Weiner Brodsky Sidman Kider PC, 1300 19th St., NW., Fifth Floor, Washington, DC 20036-1609.

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

 $^{^{\}scriptscriptstyle 1}$ This transaction is related to STB Finance Docket No. 34742, Murray-Calloway County Economic Development Corporation—Acquisition Exemption—Hardin Southern Railroad, Inc., wherein EDC, a noncarrier, has filed a notice of exemption to acquire by purchase from Hardin Southern Railroad, Inc. an 8.34-mile rail line between milepost 38.34 near Murray and milepost 30, near Hardin, Ky. That exemption was effective on August 15, 2005.

 $^{^{1}}$ The transaction includes approximately 0.87 miles of rail line in Carteret County, NC, from approximately milepost 0.0 (in or near Morehead City) to approximately milepost 0.87 at Gallants Channel (in or near Morehead City), serving the intermediate stations of Marsh Island and Radio Island, as well as all spur tracks, yard tracks, side tracks, interchange tracks and industrial tracks located on the Port. The transaction also includes approximately 4 miles of intra-terminal track.

² The Board previously determined that SPA's acquisition of the subject line did not require Board action and it declined to exercise jurisdiction over the transaction. See North Carolina State Ports Authority—Acquisition Exemption—North Carolina Ports Railway Commission, STB Finance Docket No. 34258 (STB served Oct. 31, 2002).

³MHSF is wholly owned by G&O, which controls several Class III rail carriers; G&O, in turn, is wholly owned by H. Peter Claussen and Linda C. Claussen. The Claussens also own and control H&S Railroad, Inc., a Class III rail carrier.

Decided: September 16, 2005.

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

Vernon A. Williams,

Secretary.

[FR Doc. 05–19025 Filed 9–22–05; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34744]

R.J. Corman Railroad Company/ Pennsylvania Lines Inc.—Lease and Operation Within a Corporate Family Transaction Exemption—R.J. Corman Railroad Property, LLC

R.J. Corman Railroad Company/ Pennsylvania Lines Inc. (RJCP), a Class III rail carrier, has filed a notice of exemption under 49 CFR 1180.2(d)(3). The exemption involves what RJCP describes as a corporate family transaction whereby R.J. Corman Railroad Property, LLC (Railroad Property) will lease to RJCP and RJCP will operate a line of railroad, known as the Loup Creek Branch, extending from milepost 0.0 at Thurmond, WV, to milepost 12.0 at Mt. Hope, WV, a distance of approximately 12 miles.1

The transaction was scheduled to be consummated on or shortly after September 1, 2005, the effective date of

the exemption.

This transaction is within a corporate family of the type specifically exempted from prior approval under 49 CFR 1180.2(d)(3). RJCP states that the transaction will not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside of the corporate family.

According to RJCP, the purpose of the transaction is to substitute one Corman affiliate for another as the leasee and operator of the line, which will address certain tax and financing considerations within the Corman family of companies, and will not result in any changes in rail service or operations.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its 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. Accordingly, the Board may not

impose labor protective conditions here because all of the carriers involved are Class III carriers.

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. 34744, 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 Ronald A. Lane, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606–2832.

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

Decided: September 19, 2005.

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

Vernon A. Williams,

Secretary.

[FR Doc. 05–19024 Filed 9–22–05; 8:45 am] BILLING CODE 4915–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 16, 2005.

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 October 24, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0619.
Type of Review: Revision.
Title: Credit for Increasing Research
Activities.

Form: IRS form 6765.

Description: IRC section 38 allows for credit against income tax (Determined under IRC section 41) for an increase in research activities in a trade or business.

Form 6765 is used by businesses and individuals engaged in a trade or business to figure and report credit. The data is used to verify that the credit claimed is correct.

Respondents: Business or other-for-profit.

Estimated Total Burden Hours: 455,233 hours.

OMB Number: 15451257.
Type of Review: Extension.
Title: Credit for Prior Year Minimum
Tax—Corporation.

Form: IRS form 8827.

Description: Section 53(d), as revised, allows corporation a minimum tax credit based on the full amount of alternative minimum tax incurred in tax years beginning after 1989, or a carry forward for use in a future year.

Respondents: Business or other for profit.

Estimated Total Burden Hours: 25,000 hours.

OMB Number: 1545–1653.

Type of Review: Extension.

Title: Revenue Procedure 99–26

Secured Employee Benefits Settlement Initiative.

Description: This revenue procedure provides taxpayers options to settle cases in which they accelerated deductions for accrued employee benefits secured by a letter of credit, bond, or other similar financial instrument.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 2,000 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622–3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395–7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer. [FR Doc. 05–19043 Filed 9–22–05; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Senior Executive Service; Departmental Offices; FY 2005 Performance/Bonus Review Board

ACTION: Notice of membership of the Departmental Offices Performance/Bonus Review Board.

EFFECTIVE DATE: Membership is effective on the date of this notice.

¹ Prior to this transaction, the Loup Creek Branch was leased and operated by R.J. Corman Railroad Company/Bardstown Lines (RJCR). RJCP, Railroad Property and RJCR are commonly controlled by Richard J. Corman (Corman).