

Dated: January 4, 2011.

**Christine Gurland,**

*Secretary, Maritime Administration.*

[FR Doc. 2011-327 Filed 1-10-11; 8:45 am]

BILLING CODE 4910-81-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB FD 35343]

#### **Susquehanna Union Railroad Company—Control Exemption—North Shore Railroad Company, Nittany & Bald Eagle Railroad Company, Shamokin Valley Railroad Company, Juniata Valley Railroad Company, Lycoming Valley Railroad Company, and Union County Industrial Railroad Company**

On April 12, 2010, Susquehanna Union Railroad Company (SURC), a noncarrier holding company, filed a petition for exemption (petition) from the prior approval requirements of 49 U.S.C. 11323(a)(4) to acquire 100% stock control of 6 Class III railroads: North Shore Railroad Company, Nittany & Bald Eagle Railroad Company, Shamokin Valley Railroad Company, Juniata Valley Railroad Company, Lycoming Valley Railroad Company, and Union County Industrial Railroad Company (collectively, System Carriers). By a decision served on August 27, 2010, the Board instituted a proceeding. The Board will grant the exemption.<sup>1</sup>

SURC is a noncarrier holding company owned by Richard D. Robey. Robey also is the sole owner of the System Carriers. Currently, significant management, budgeting, maintenance, and operational functions for the 6 System Carriers take place at a central office in Northumberland, Pa., all overseen by Robey. SURC states that, for the purpose of conforming the corporate structure of the System Carriers with the day-to-day functional management and operations of the System Carriers, it seeks to consolidate the System Carriers into SURC. SURC would obtain 100% stock control of the System Carriers by a noncash tender of 100% of shares in the System Carriers stock from Robey to SURC in exchange for issuance of

additional shares of SURC to Robey. As a result, Robey would own and control the 6 System Carriers through SURC.

The acquisition of control of at least 2 rail carriers by a person that is not a rail carrier requires prior approval by the Board under 49 U.S.C. 11323(a)(4). Under 49 U.S.C. 10502(a), however, the Board must exempt a transaction or service from regulation if it finds that: (1) Regulation is not necessary to carry out the rail transportation policy (RTP) of 49 U.S.C. 10101; and (2) either (a) the transaction or service is limited in scope; or (b) regulation is not needed to protect shippers from the abuse of market power.<sup>2</sup>

In this case, an exemption from the prior approval requirements of 49 U.S.C. 11323-25 is consistent with the standards of 49 U.S.C. 10502. Detailed scrutiny of the proposed transaction through an application for review and approval under 49 U.S.C. 11323-25 is not necessary to carry out the RTP. Rather, an exemption will promote that policy by minimizing the need for Federal regulatory control over the proposed transaction and ensuring the development and continuation of a sound rail transportation system that will continue to meet the needs of the shipping public. 49 U.S.C. 10101(2) and (4). By allowing the consolidation of control of the System Carriers through SURC, an exemption would encourage the efficient management of the System Carriers. 49 U.S.C. 10101(9). An exemption also would allow for the expeditious handling and resolution of this transaction. 49 U.S.C. 10101(15). Other aspects of the RTP will not be adversely affected.

Regulation of this transaction is not needed to protect shippers from an abuse of market power. SURC has indicated that the proposed transaction will not result in a change in rail operations or a lessening of competition. The transaction involves only a nominal change of control by means of consolidating 100% stock control of the System Carriers, which Robey currently owns and controls, into a noncarrier holding company, which is owned and controlled by Robey, as well. Given our finding regarding the probable effect of the transaction on market power, we need not determine whether the transaction is limited in scope.

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 §§ 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here because all the carriers involved are Class III rail carriers.

The acquisition of control is exempt from environmental reporting requirements under 49 CFR 1105.6(c)(2)(i) because it will not result in any significant change in carrier operations. Similarly, the transaction is exempt from the historic reporting requirements under 49 CFR 1105.8(b)(3) because it will not substantially change the level of maintenance of railroad properties.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

*It is ordered:*

1. Under 49 U.S.C. 10502, the Board exempts from the prior approval requirements of 49 U.S.C. 11323-25 SURC's acquisition of stock control of the System Carriers.

2. Notice will be published in the **Federal Register** on January 11, 2011.

3. This exemption will be effective on February 10, 2011. Petitions for stay must be filed by January 21, 2011. Petitions to reopen must be filed by January 31, 2011.

By the Board, Chairman Elliott, Vice Chairman Nottingham, and Commissioner Mulvey.

**Andrea Pope-Matheson,**  
*Clearance Clerk.*

[FR Doc. 2011-350 Filed 1-10-11; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 15597**

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the

<sup>1</sup> SURC's petition also requested that the Board preempt and nullify, under 49 U.S.C. 11321(a), a provision of an operating agreement between SEDA-COG Joint Rail Authority (JRA) and certain System Carriers that lease and operate separate lines owned by JRA. The provision requires JRA to approve any change of control of certain System Carriers. In a letter filed on July 28, 2010, JRA states that the parties successfully concluded settlement negotiations and that it consents to the proposed transaction.

<sup>2</sup> This transaction would normally be subject to the Board's class exemption under 49 CFR 1180.2(d)(3), which exempts a transaction that is within a corporate family that does not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside the corporate family. However, SURC instead filed a petition for exemption in light of the now resolved issues arising from the operating agreement with JRA.

Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 15597, Foreclosure Sale Purchaser Contact Information Request.

**DATES:** Written comments should be received on or before March 14, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Ralph Terry, (202) 622–8144, at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at [Ralph.M.Terry@irs.gov](mailto:Ralph.M.Terry@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Foreclosure Sale Purchaser Contact Information Request.

*OMB Number:* 1545–2199.

*Form Number:* Form 15597.

*Abstract:* Form 15597, Foreclosure Sale Purchaser Contact Information Request, is information requested of individuals or businesses that have purchased real property at a third party foreclosure sale. If the IRS has filed a “Notice of Federal Tax Lien” publically notifying a taxpayer’s creditors that the taxpayer owes the IRS a tax debt, AND a creditor senior to the IRS position later forecloses on their creditor note (such as the mortgage holder of a TP’s primary residence) THEN the IRS tax claim is discharged or removed from the property (if the appropriate foreclosure rules are followed) and the foreclosure sale purchaser buys the property free and clear of the IRS claim EXCEPT that the IRS retains the right to “redeem” or buy back the property from the foreclosure sale purchaser w/in 120 days after the foreclosure sale. Collection of this information is authorized by 28 U.S.C. 2410 and IRC 7425.

*Current Actions:* There were no changes made to the document that resulted in any change to the burden previously reported to OMB. We are making this submission to renew the OMB approval.

*Type of Review:* Extension of previously approved collection.

*Affected Public:* Individuals or households, business or other for-profit groups, not-for-profit institutions, farms, Federal Government, State, local, or Tribal Governments.

*Estimated Number of Responses:* 550.

*Estimated Time per Respondent:* 5 minutes.

*Estimated Total Annual Burden Hours:* 49.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. *Comments are invited on:* (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 5, 2010.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011–277 Filed 1–10–11; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notices 2010–83 and 2011–3

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C.

3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2010–83, Funding Relief for Multiemployer Defined Benefit Plans under PRA 2010 and Notice 2011–3, Special Rules Relating to Funding Relief for Single-Employer Pension Plans under PRA 2010.

**DATES:** Written comments should be received on or before March 14, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Ralph Terry, (202) 622–8144, at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Ralph.M.Terry@irs.gov](mailto:Ralph.M.Terry@irs.gov).

**SUPPLEMENTARY INFORMATION:** *Title:* Funding Relief for Multiemployer Defined Benefit Plans under PRA 2010 and Special Rules Relating to Funding Relief for Single-Employer Pension Plans under PRA 2010.

*OMB Number:* 1545–2196.

*Form Number:* Notice 2010–83 and Notice 2011–3.

*Abstract:* One notice provides guidance in the form of questions and answers for sponsors of multiemployer defined benefit plans with respect to the special funding rules under § 431(b)(8), as added by section 211(a)(2) of the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010), Public Law 111–192.

The other notice provides guidance on the special rules relating to funding relief for single-employer defined benefit pension plans (including multiple employer defined benefit pension plans) under the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010), Public Law 111–192.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 47,500.

*Estimated Time per Respondent:* 34 minutes.

*Estimated Total Annual Burden Hours:* 26,700.

The following paragraph applies to all of the collections of information covered by this notice: