

topic(s) to be covered, as soon as possible but no later than March 25, 2008. Each speaker should also file with the Board his or her written testimony by April 17, 2008. Written submissions by interested persons who do not wish to appear at the hearing will also be due by April 17, 2008.

ADDRESSES: All notices of intent to participate and testimony may be submitted either via the Board's e-filing format or in the traditional paper format. Any person using e-filing should attach a document and otherwise comply with the Board's <http://www.stb.dot.gov> Web site, at the "E-FILING" link. Any person submitting a filing in the traditional paper format should send an original and 10 copies of the filing to: Surface Transportation Board, Attn: STB Ex Parte No. 677, 395 E Street, SW., Washington, DC 20423-0001.

FOR FURTHER INFORMATION, CONTACT: Joseph H. Dettmar, (202) 245-0395. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at: (800) 877-8339.]

SUPPLEMENTARY INFORMATION: The common carrier obligation refers to the statutory duty of railroads to provide "transportation or service on reasonable request." 49 U.S.C. 11101(a). A railroad may not refuse to provide service merely because to do so would be inconvenient or unprofitable. *G.S. Roofing Prods. Co. v. Surface Transp. Bd.*, 143 F.3d 387, 391 (8th Cir. 1998). The common carrier obligation, however, is not absolute, *id.*, and service requests must be reasonable. *See* 49 U.S.C. 11101(a). In recent years, the Board has seen an increasing number of questions arising, both formally and informally, regarding the extent of a railroad's common carrier obligation. As a result, this hearing seeks to highlight the importance of the common carrier obligation, to provide a better understanding of it, and to assist the Board in its monitoring and compliance work.

The hearing will focus on various topics related to the extent of the common carrier obligation, including, but not limited to: (1) Service limitation resulting from a capacity constrained environment; (2) cost and safety issues related to the transportation of hazardous materials, especially toxic inhalation hazards; (3) carrier-imposed requirements for infrastructure investments by shippers; (4) the impact of volume requirements or incentives; (5) economically motivated service reductions and metering of the demand for service; (6) the proper use of rail

embargoes; (7) when it becomes necessary to obtain abandonment authorization; and (8) to whom does the common carrier obligation apply. The hearing will also address the role of the Board's Office of Compliance and Consumer Assistance in ensuring that carriers meet their common carrier obligation.

Date of Hearing. The hearing will begin at 9 a.m. on Thursday, April 24, 2008, in the 1st floor hearing room at the Board's headquarters at 395 E Street, SW., in Washington, DC, and will continue until every person scheduled to speak has been heard.

Notice of Intent To Participate. Any person wishing to speak at the hearing should file with the Board a written notice of intent to participate, and should identify the party, the proposed speaker, the time requested, and topic(s) to be covered, as soon as possible, but no later than March 25, 2008.

Testimony. Each speaker should file with the Board his or her written testimony by April 17, 2008. Also, any interested person who wishes to submit a written statement without appearing at the April 24 hearing should file that statement by April 17, 2008.

Board Releases and Live Audio Available Via the Internet. Decisions and notices of the Board, including this notice, are available on the Board's Web site at: <http://www.stb.dot.gov>. This hearing will be available on the Board's website by live video streaming. To access the hearing, click on the "Live Video" link under "Information Center" at the left side of the home page beginning at 9 a.m. on April 24, 2008.

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

Dated: February 21, 2008.

By the Board, Anne K. Quinlan, Acting Secretary.

Anne K. Quinlan,
Acting Secretary.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 20, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 March 28, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-XXXX.

Type of Review: New Collection.

Title: Rev. Proc. 2007-99 (RP-127367-07), 9100 Relief Under Sections 897 and 1445.

Description: The IRS needs certain information to determine whether a taxpayer should be granted permission to make late filings of certain statements or notices under sections 897 and 1445. The information submitted will include a statement by the taxpayer demonstrating reasonable cause for the failure to timely make relevant filings under sections 897 and 1445.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 4 hours.

OMB Number: 1545-XXXX.

Type of Review: New Collection.

Title: Primary Contact Information Change Form.

Form: EFTPS Form.

Description: Currently taxpayers can only obtain the Primary Contact Information Form by calling EFTPS Customer Service. The taxpayer calls EFTPS Customer Service requesting to change the contact information on their enrollment. As an alternative to faxing, we are offering the taxpayer the option of downloading the form.

Respondents: Individuals or households.

Estimated Total Burden Hours: 200 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.

Robert Dahl,

Treasury PRA Clearance Officer.

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