

any common law cause of action regarding common carrier duties.<sup>7</sup> Thus, for exempted movements, rail customers could pursue legal remedies under the Interstate Commerce Act only if they successfully petitioned the agency to revoke the exemption under 49 U.S.C. 10502(d).

As long as 30 years have passed since the adoption of many of these exemptions. In recent years, the Board has received informal inquiries questioning the relevance and/or necessity of some of the existing commodity exemptions, given the changes in the competitive landscape and the railroad industry that have occurred over the past few decades. The Board will, therefore, hold a hearing to explore the continuing utility of and the issues surrounding the categorical exemptions under § 10502, specifically the various commodity exemptions under 49 CFR 1039.10 and 1039.11, the boxcar exemptions under 49 CFR 1039.14, and TOFC/COFC exemptions under 49 CFR part 1090. The Board seeks comments as to the effectiveness of these exemptions in the marketplace; whether the rationale behind any of these exemptions should be revisited; and whether the exemptions should be subject to periodic review.

*Date of Hearing:* The hearing will begin at 9:30 a.m. on December 9, 2010, in the 1st floor hearing room at the Board's headquarters at 395 E Street, SW., in Washington, DC and will continue, with short breaks if necessary, until every person scheduled to speak has been heard.

*Notice of Intent to Participate and Testimony:* Any person wishing to speak at the hearing should file with the Board a combined notice of intent to participate (identifying the party, the proposed speaker, the time requested, and the topic(s) to be covered) and the person's written testimony, by November 30, 2010. Also, any interested person who wishes to submit a written statement without appearing at the December 9, 2010 hearing should also file that statement by November 30, 2010.

*Board Releases and Live Video Streaming 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 Web site 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 December 9, 2010.

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

Decided: October 21, 2010.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. 2010-27104 Filed 10-26-10; 8:45 am]

**BILLING CODE 4915-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Council to the Internal Revenue Service; Meeting

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

**ACTION:** Notice.

**SUMMARY:** The Internal Revenue Service Advisory Council (IRSAC) will hold a public meeting on Wednesday, November 17, 2010.

**FOR FURTHER INFORMATION CONTACT:** Ms. Anna Millikan, Program Analyst, National Public Liaison, CL:NPL, 7559, 1111 Constitution Avenue, NW., Washington, D.C. 20224. Telephone: 202-622-6433 (not a toll-free number). E-mail address: [\\*public\\_liaison@irs.gov](mailto:public_liaison@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the IRSAC will be held on Wednesday, November 17, 2010, from 9 a.m. to 1 p.m. at the Madison, Loews Hotel, 1177 15th Street, NW., Montpelier Room, Washington, DC 20005. Issues to be discussed include, but not limited to: *The Issue Management Process, The New Proposed Form Regarding Uncertain Tax Positions, Automated Under Reporting (AUR) Soft Notice CP2057, Repayment of First Time Homebuyer Credit, The Filing Requirements for the Report of Foreign Bank and Financial Accounts ("FBAR") are Confusing and Extremely Overbroad, Collection Standard Should Be Revised To Enhance Collection and to Reduce Installment Payment Default Rates, Circular 230 Enrollment of Former Internal Revenue Service Employees, Recommendations Regarding Continuing Education Program and Sponsor Requirements Under Proposed Changes to Circular 230.* Reports from the four IRSAC subgroups, Large Business and International, Small

Business/Self-Employed, Wage & Investment, and Office of Professional Responsibility will also be presented and discussed. Last minute agenda changes may preclude advanced notice. The meeting room accommodates approximately 80 people, IRSAC members and Internal Revenue Service officials inclusive. Due to limited seating, please call Anna Millikan to confirm your attendance. Ms. Millikan can be reached at 202-622-6433. Attendees are encouraged to arrive at least 30 minutes before the meeting begins. Should you wish the IRSAC to consider a written statement, please either call 202-622-6433, write to Internal Revenue Service, Office of National Public Liaison, CL:NPL:7559, 1111 Constitution Avenue, NW., Washington, DC 20224, or e-mail [\\*public\\_liaison@irs.gov](mailto:public_liaison@irs.gov).

Dated: October 21, 2010.

**Candice Cromling,**

*Director, National Public Liaison.*

[FR Doc. 2010-27116 Filed 10-26-10; 8:45 am]

**BILLING CODE 4830-01-P**

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## UNITED STATES SENTENCING COMMISSION

### Sentencing Guidelines for United States Courts

**AGENCY:** United States Sentencing Commission.

**ACTION:** Notice of a temporary, emergency amendment to sentencing guidelines and commentary.

**SUMMARY:** Pursuant to section 8 of the Fair Sentencing Act of 2010, Public Law 111-220, the Commission hereby gives notice of a temporary, emergency amendment to the sentencing guidelines and commentary. This notice sets forth the temporary, emergency amendment and the reason for amendment.

The specific amendment in this notice is as follows: An amendment regarding offenses involving crack cocaine (particularly offenses covered by §§ 2D1.1 (Unlawful Manufacturing, Importing, Exporting, or Trafficking (Including Possession with Intent to Commit These Offenses); Attempt or Conspiracy) and 2D2.1 (Unlawful Possession; Attempt or Conspiracy)) and to account for certain aggravating and mitigating circumstances in drug trafficking cases (particularly cases under § 2D1.1) to implement section 8 of the Fair Sentencing Act of 2010, Public Law 111-220.

**DATES:** The Commission has specified an effective date of November 1, 2010, for the emergency amendment.

<sup>7</sup> See *Consol. Rail Corp.—Declaratory Order—Exemption*, 1 I.C.C. 2d 895, 898 (1986).