

substantiate your concerns and recommendations.

By the Board, Chairman Morgan, Vice Chairman Burkes, and Commissioner Clyburn.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 00-32716 Filed 12-21-00; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 33967]

#### Safe Handling Rail, Inc.—Modified Rail Certificate

On December 1, 2000, Safe Handling Rail, Inc. (SHR), a noncarrier, filed a notice for a modified certificate of public convenience and necessity under 49 CFR 1150, Subpart C, *Modified Certificate of Public Convenience and Necessity*, to operate the State of Maine Department of Transportation's (MDOT) portion of a rail line known as the Rockland Branch extending for approximately 51.76 miles between milepost 33.79, in Brunswick, ME, and milepost 85.55, in Rockland, ME (Rockland Branch). In addition, SHR will operate MDOT's approximately 33.60 miles of rail line known as the Lower Road extending between milepost 29.40, at Rock Junction, in Brunswick, and milepost 63.00 in Augusta, ME (Lower Road).

The Rockland Branch was owned by Maine Central Railroad Company (MEC) and approved for abandonment in *Maine Central Railroad Company—Abandonment—in Cumberland, Sagadahoc, Lincoln and Knox Counties, ME*, Docket No. AB-83 (Sub-No. 8) (ICC served Oct. 10, 1985). The Rockland Branch, as described above, was subsequently acquired by MDOT and has been operated by Maine Coast Railroad Corporation (MECO) pursuant to a modified rail certificate issued in *Maine Coast Railroad Corporation Modified Rail Certificate*, Finance Docket No. 31727 (ICC served Oct. 5, 1990). The Lower Road was owned by MEC and operated by Springfield Terminal Railway Company and approved for abandonment and discontinuance of service in *Maine Central Railroad Company and Springfield Terminal Railway—Abandonment and Discontinuance—in Cumberland, Sagadahoc and Kennebec Counties, ME*, Docket No. AB-83 (Sub-No. 9) (ICC served Jan. 8, 1990). The Lower Road was subsequently acquired by MDOT and has been operated by MECO pursuant to a modified rail

certificate issued in *Maine Coast Railroad Corporation Modified Rail Certificate*, Finance Docket No. 32271 (ICC served Apr. 22, 1993). On October 6, 2000, MECO filed with the Board, pursuant to 49 CFR 1150.24, its notice of intent to terminate service on the Rockland Branch and the Lower Road 60 days from the date of its notice.<sup>1</sup>

Pursuant to a lease and operating agreement between MDOT and SHR (agreement), SHR will provide freight service over the Rockland Branch and the Lower Road beginning on or soon after December 6, 2000 and terminating on June 1, 2001.

The rail segments qualify for a modified certificate of public convenience and necessity. See *Common Carrier Status of States, State Agencies and Instrumentalities and Political Subdivisions*, Finance Docket No. 28990F (ICC served July 16, 1981).

A subsidy is involved. The agreement provides that SHR shall not suffer any financial loss and that MDOT will reimburse SHR the difference between SHR's costs and revenues through the term of the agreement. The agreement further provides that, should SHR's revenues exceed its costs, then no payments will be made by MDOT to SHR or by SHR to MDOT. SHR represents that it has obtained liability insurance coverage and that there are no preconditions for shippers to meet in order to receive rail service.

This notice will be served on the Association of American Railroads (Car Service Division) as agent for all railroads subscribing to the car-service and car-hire agreement: Association of American Railroads, 50 F Street, NW., Washington, DC 20001; and on the American Short Line and Regional Railroad Association: American Short Line and Regional Railroad Association, 1120 G Street, NW., Suite 520, Washington, DC 20005.

Decided: December 15, 2000.

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

**Vernon A. Williams,**  
Secretary.

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<sup>1</sup> In a related proceeding, the Board exempted SHR's acquisition of MECO's operating rights and incidental overhead trackage rights between milepost 27.5 and milepost 33.79 in Brunswick. See *Safe Handling Rail, Inc.—Operation Exemption—Maine Coast Railroad Corporation, Maine Central Railroad Company, Springfield Terminal Railway Company, and State of Maine Department of Transportation*, STB Finance Docket No. 33968 (STB served Dec. 15, 2000).

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8861

**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 Form 8861, Welfare-to-Work Credit.

**DATES:** Written comments should be received on or before February 20, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 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 Larnice Mack, (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Welfare-to-Work Credit.

*OMB Number:* 1545-1569.

*Form Number:* 8861.

*Abstract:* Section 51A of the Internal Revenue Code allows employers an income tax credit of 35% of the first \$10,000 of first-year wages and 50% of the first \$10,000 of second-year wages paid to long-term family assistance recipients. Form 8861 is used to compute the credit.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Business or other for-profit organizations and farms.

*Estimated Number of Respondents:* 500.

*Estimated Time Per Respondent:* 11 hr., 7 min.

*Estimated Total Annual Burden Hours:* 5,555.

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