is the processing plant or refinery. These plants occasionally undergo upset conditions where all or a portion of the untreated product may bypass the treatment process and enter the downstream piping. During those upset conditions, corrosive materials might be introduced into the pipeline and could create a corrosive condition.

Pipeline operators who previously concluded that an internal corrosion control program was not needed should critically re-analyze operating conditions and internal corrosion risk factors as described in this advisory and periodically monitor, or otherwise reconfirm, that the pipeline is free of corrosive materials. Operators should perform a periodic system analysis and document the results, confirming that they properly analyzed the pipeline for possible internal corrosion precursors. In addition, operators should also conduct periodic monitoring for changes that might increase this risk and identify possible sites of selective internal corrosion risks.

In addition, operators are required to take the following steps as part of the operator's integrity management program:

- Examine and record corrosion data;
- Demonstrate an understanding of the risk of internal corrosion;
- Identify the locations of greatest
- Conduct integrity assessments that will effectively discover pipeline defects caused by internal corrosion;
- Promptly repair or remediate discovered defects;
- Identify the root cause of discovered internal corrosion defects; and
- Identify the need for additional or different preventive and mitigative measures, through mitigation measures such as online pigging for removal of the corrosive materials and injection of corrosion inhibitors inline the product stream.

PHMSA's unique statutory role in pipeline safety allows the agency to monitor research and operator performance nationwide and to take action through an array of regulatory actions, including this bulletin, if incident trends or other findings such as research, deem the actions necessary. PHMSA will conduct a workshop on internal corrosion on hazardous liquid pipelines in the first quarter of 2009. Information on this workshop will be posted on the PHMSA Web site.

# II. Advisory Bulletin (ADB-08-08)

*To:* Owners or Operators of Hazardous Liquid Transmission Pipelines.

Subject: Proper Identification of Internal Corrosion Risk.

*Purpose:* Notice to Pipeline Owners and Operators.

Advisory: PHMSA is advising operators of hazardous liquid transmission pipelines to review and analyze the following risk factors to determine if the commodity transported could corrode the pipeline:

- Type of commodity;
- · Flow rate:
- Velocity:
- Operating Pressure;
- Topography;
- Amount of foreign material and/or contaminants present in the pipeline and/or commodity stream such as sand, silt, water, or other materials that could cause or promote internal corrosion;
- Amount of sulfur, salts, acids, hydrogen sulfide, carbon dioxide or other corrosive material present and corrosive effect based upon partial pressures of material in the pipeline;
  - Presence of microbes;
  - Temperature;
- Pipe configuration, design, and material specifications;
- Operating conditions, including but not limited to, steady state conditions, slack line conditions, upset conditions in the pipeline system, and upset conditions in upstream facilities such as refineries or processing facilities; and
- Any other circumstance or condition that could cause, promote, or increase the likelihood of internal corrosion.

Significant changes to any of the above risk factors and considerations must be promptly reflected in a revised analysis.

PHMSA is further advising operators that, in accordance with 49 CFR 195.589(c), you must maintain a record of the above analysis required by 49 CFR 195.579(a) in sufficient detail to demonstrate the adequacy of corrosion control measures or that corrosion control measures are not necessary. You must retain these records for at least five years. The records must be readily available for inspection.

Issued in Washington, DC on November 17, 2008.

#### Jeffrey D. Wiese,

Associate Administrator for Pipeline Safety. [FR Doc. E8–27869 Filed 11–21–08; 8:45 am] BILLING CODE 4910–60–P

## **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

# Open Meeting of the Taxpayer Advocacy Panel

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel will be held. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, December 2, 2008, from 1:15 to 5 p.m., Wednesday, December 3, 2008, from 8 a.m. to 5 p.m., and Thursday, December 4, 2008, from 8 a.m. to 4:15 p.m.

**FOR FURTHER INFORMATION CONTACT:** Anita Fields at (954) 423–7974.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel will be held Tuesday, December 2, 2008, from 1:15 to 5 p.m., Wednesday, December 3, 2008, from 8 a.m. to 5 p.m., and Thursday, December 4, 2008, from 8 a.m. to 4:15 p.m., at the Sheraton National Hotel in Arlington, VA. If you would like to have the Taxpayer Advocacy Panel consider a written statement, please call (954) 423-7974, fax to (954) 423-7975, or write to Anita Fields at Taxpayer Advocacy Panel, Room 340, 1000 South Pine Island Road, Plantation, FL, 33324, or you can post comments to the web site at http://www.improveirs.org.

The agenda will include the following: Discussion of various IRS issues.

Dated: November 12, 2008.

# Roy L. Block,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. E8–27861 Filed 11–21–08; 8:45 am] BILLING CODE 4830–01–P

# **DEPARTMENT OF THE TREASURY**

## Office of Thrift Supervision

[AC-27: OTS Nos. 02248 and 114552]

# Midwest FS&LA of St. Joseph, St. Joseph, MO; Approval of Conversion Application

Notice is hereby given that on November 12, 2008, the Office of Thrift Supervision approved the application of Midwest FS&LA of St. Joseph, St. Joseph, Missouri, to convert to the stock