

outstanding shares of DHRC and will therefore control DHRC.¹

The proposed transaction was to have been consummated on or after September 26, 2001.

The purpose of the proposed transaction is to eliminate DHI and transfer the shares of DHRC to SLC to simplify the resulting corporate structure of the CPR corporate family. The proposed transaction is part of a corporate reorganization of the transportation and non-transportation businesses of CPR's parent, Canadian Pacific Limited. A new noncarrier holding company parent of CPR, Canadian Pacific Railway Limited, will be created and will become a publicly traded company.

This is a transaction within a corporate family of the type specifically exempted from prior review and approval under 49 CFR 1180.2(d)(3). As described, the transaction will not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside the applicants' corporate family.

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. As a condition to this exemption, any United States railroad employee affected by the transaction will be protected by the conditions imposed in *New York Dock Ry.—Control—Brooklyn Eastern Dist.*, 360 I.C.C. 60 (1979).

¹ CP Parties state that the day-to-day operations of DHRC will continue to be managed by CPR.

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34093, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Terence M. Hynes, Sidley Austin Brown & Wood, 1501 K Street, N.W., Washington, DC 20005.

Board decisions and notices are available on our Web site at www.stb.dot.gov.

Decided: September 27, 2001.

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

Vernon A. Williams,

Secretary.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of Citizen Advocacy Panel, Midwest District

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: A meeting of the Midwest Citizen Advocacy Panel will be held in Omaha, Nebraska.

DATES: The meeting will be held Thursday, October 25, 2001, and Friday, October 26, 2001.

FOR FURTHER INFORMATION CONTACT: Sandra McQuin at 1-888-912-1227, or 414-297-1604.

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 Citizen Advocacy Panel (CAP) will be held Thursday, October 25, 2001, from 9 a.m. to 4 p.m. and Friday, October 26, 2001, from 8:00 a.m. to Noon at the Doubletree Hotel, 1616 Dodge Street, Omaha, Nebraska. The Citizen Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. Public comments will be welcome during the meeting, or you can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Citizen Advocacy Panel, Mail Stop 1006 MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221.

The Agenda will include the following: Reports by the CAP subgroups, presentation of taxpayer issues by individual members, and discussion of issues.

Note: Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: September 24, 2001.

Cindy Vanderpool,

Detailed Director, CAP Communication and Liaison.

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