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Decided: August 23, 2005.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 05-17148 Filed 8-31-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34737]

#### **Yellowstone Valley Railroad, Inc.— Lease and Operation Exemption— BNSF Railway Company**

Yellowstone Valley Railroad, Inc. (YVRR), a noncarrier,<sup>1</sup> has filed a verified notice of exemption under 49 CFR 1150.31 to lease from BNSF Railway Company (BNSF) and operate two rail lines totaling 171.97 miles. The rail lines are located: (1) between milepost 6.0, near Glendive, MT, and milepost 78.6, near Snowden, MT; and (2) between milepost 0.93, near Bainville, MT, and milepost 100.3, near Scobey, MT. In conjunction with the lease of the rail lines, YVRR will acquire incidental, overhead trackage rights over the BNSF rail lines located between: (1) milepost 78.6, on the BNSF Sidney Subdivision near Snowden, MT, and milepost 0.93, on the BNSF Scobey Subdivision, near Bainville, MT, via the BNSF Glasgow Subdivision between Snowden and Bainville; and (2) milepost 6.0, near Glendive, MT, and milepost 0.0, at Glendive, MT.

This transaction is related to STB Finance Docket No. 34736, *Watco Companies, Inc.—Continuance in Control Exemption—Yellowstone Valley Railroad, Inc.*, wherein Watco Companies, Inc., has concurrently filed a verified notice of exemption to continue in control of YVRR upon YVRR's becoming a Class III rail carrier.

YVRR certifies that the projected annual revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier, and further certifies that its projected annual revenues will not exceed \$5 million.

The transaction was scheduled to be consummated on August 15, 2005.<sup>2</sup>

<sup>1</sup> YVRR is controlled by Watco Companies, Inc., a noncarrier that also controls twelve (12) Class III railroads operating in thirteen States.

<sup>2</sup> By decision served in this proceeding on August 10, 2005, Chairman Nober denied a request to stay the effectiveness of the exemption.

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. 34737, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Karl Morell, Of Counsel, Ball Janik LLP, Suite 225, 1455 F Street, NW., Washington, DC 20005.

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Decided: August 23, 2005.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 05-17096 Filed 8-31-05; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### **Submission for OMB Review; Comment Request**

August 26, 2005.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. 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 October 3, 2005 to be assured of consideration.

#### **Internal Revenue Service (IRS)**

*OMB Number:* 1545-1498.

*Type of Review:* Extension.

*Title:* REG-209826-96 (NPRM)

Application of the Grantor Trust Rules to Nonexempt Employees' Trusts.

*Description:* The regulations provide rules for the application of the grantor trust rules to certain nonexempt employees' trust. Taxpayers must indicate on a return that they are relying on a special rule to reduce the over funded amount of the trust.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 1,000 hours.

*OMB Number:* 1545-1797.

*Type of Review:* Extension.

*Title:* REG-106876-00 (Final),  
Revision of Income Tax Regulations under Section 897, 1445 and 6109 to require use of Taxpayer Identifying Numbers on Submission under the Section 897 and 1445 Regulations.

*Description:* The collection of information relates to applications for withholding certificates under Treas. Reg. 1.1445-3 to be filed with the IRS with respect to (1) dispositions of U.S. real property interests that have been used by foreign persons as a principal residence within the prior 5 years and excluded from gross income under section 121 and (2) dispositions of U.S. real property interests by foreign persons in deferred like kind exchanges that qualify for nonrecognition under section 1031.

*Respondents:* Individuals or households and business or other-for-profit.

*Estimated Total Burden Hours:* 600 hours.

*OMB Number:* 1545-1935.

*Type of Review:* Extension.

*Title:* Notice 2005-40 election to defer net experience loss in a multiemployer plan.

*Description:* This notice describes the election that must be filed by an eligible multiemployer plan's enrolled actuary to the Service in order to defer a net experience loss. The notice also describes that notification that must be given to plan participants and beneficiaries, to labor organizations, to contributing employers and to the Pension Benefit Guaranty Corporation within 30 days of making an election with the Service and the certification that must be filed if a restricted amendment is adopted.

*Respondents:* Business or other for-profit and not-for-profit institutions.

*Estimated Total Burden Hours:* 960 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.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. 05-17421 Filed 8-31-05; 8:45 am]

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