

consideration of review under Section 106 and Section 4(f), while immediately exempting the vast majority of the Interstate System. This initial look was not intended to apply the same rigor with which a formal determination of eligibility is conducted, but to retain the ability to apply the full 106 and 4(f) processes to those elements which appeared to rise to that level. Application of the Section 106 process would provide additional detailed information regarding eligibility upon which the balance of the review(s) would proceed. It is therefore conceivable that in the course of consideration under the respective reviews, some of the resources included in the final list of exceptional elements of the Interstate may be determined not eligible for inclusion in the National Register. In that case, no further consideration of the specific Interstate element as a historic property is required under either of the statutory provisions. Should a resource be validated as National Register eligible, most improvements would likely be able to be made in a way that does not adversely affect its significant characteristics. In such cases, Section 106 could be completed very simply and Section 4(f) would not apply. In any case, inclusion on the list in no way implies that these resources cannot be maintained and improved to continue to safely serve the traveling public.

Two commenters suggested that there was some inconsistency between the criteria cited in the original Section 106 exemption and the guidance for applying the criteria subsequently distributed in January 2006 by FHWA.⁴ However, the guidance was clearly

supplemental to the language of the actual Section 106 exemption, which was adopted by SAFETEA-LU Section 6007, and was not intended to supersede it. As the criteria were applied in the course of this process, those resources less than 50 years old apparently meeting the standards of "exceptional," were also deemed to carry national significance within the context of the Interstate Highway System.

III. Changes to List of Exceptionally and Nationally Significant Features

After considering the comments submitted during the public comment period and the views expressed during the subsequent conference calls with teams in several States, the FHWA has made several modifications to the list of exceptional Interstate System features. The final list includes 132 unique features—20 fewer features than the preliminary list contained (152). Specifically, the FHWA has removed 26 elements from and added 6 elements to the list. The final list may be viewed at <http://www.environment.fhwa.dot.gov/histpres/highways.asp>.

Authority: 23 U.S.C. 103(c)(5)(B); Sec. 6007 of Pub. L. 109–59.

Issued on: December 12, 2006.

J. Richard Capka,

Federal Highway Administrator.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Friday, January 12, 2007.

FOR FURTHER INFORMATION CONTACT:

Dave Coffman at 1–888–912–1227, or 206–220–6096.

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 Assistance Center Committee of the Taxpayer Advocacy Panel will be held Friday, January 12, 2007, from 9 a.m. Pacific Time to 10:30 a.m. Pacific Time via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1–888–912–1227 or 206–220–6096, or write to Dave Coffman, TAP Office, 915 2nd Avenue, MS W–406, Seattle, WA 98174 or you can contact us at <http://www.improveirs.org>. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Dave Coffman. Mr. Coffman can be reached at 1–888–912–1227 or 206–220–6096.

The agenda will include the following: Various IRS issues.

Dated: December 4, 2006.

John Fay,

Acting Director, Taxpayer Advocacy Panel.

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⁴ "Guidance to apply the Criteria for the Identification of Nationally Significant and Exceptionally Significant Elements of the Interstate Highway System" is available at: <http://www.environment.fhwa.dot.gov/histpres/highways.asp>.