

would be insufficient throughout its use. DJG noted that though these restraints are now more than seven years old, and generally past their useful life, there have been no complaints regarding harness degradation in these restraints or any known failures of the harness webbing in crashes.

In conclusion, DJG states that real world experience of child restraints at issue in this proceeding has proven that the non-compliant webbing has performed satisfactorily for more than seven years in the field. In addition, DJG contends that recent testing of the breaking strength of the tether webbing in used child restraints confirms that the webbing is not degrading in use from abrasion, exposure to light or any other reason, and is retaining a very high percentage of its original strength. Therefore, DJG believes that NHTSA should grant DJG's appeal of the decision to deny its petitions for a determination that the noncompliance of its tether and harness webbing is inconsequential to safety.

#### Public Comments

Interested persons are invited to submit written data, views, and arguments on the petition appeal described above. The petition appeal, supporting materials, and all comments received before the close of business on the closing date indicated in the beginning of this notice will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition appeal is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30118(d) and 30120(h); delegations of authority at 49 CFR 1.50 and 49 CFR 501.8.

Issued on: November 20, 2008.

**Stephen R. Kratzke,**  
Associate Administrator for Rulemaking.  
[FR Doc. E8-28083 Filed 11-25-08; 8:45 am]  
BILLING CODE 4910-59-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35199]

#### Potlatch Land & Lumber, LLC— Change of Control Within Corporate Family Exemption

Potlatch Land & Lumber, LLC (PL&L), has filed a verified notice of exemption under 49 CFR 1180.2(d)(3) to undertake

a change of control within its corporate family. PL&L, a newly organized subsidiary of Potlatch Corporation of Spokane, WA (Potlatch), seeks to acquire the stock of 3 short line railroads: St. Maries River Railroad Company (STMA), Warren & Saline River Railroad Company (WSR), and The Prescott and Northwestern Railroad Company (PNW). The stock of the railroads is currently held by Potlatch Forest Products Corporation, another subsidiary of Potlatch, which is being spun off and will be renamed Clearwater Paper Corporation.

The transaction is expected to be consummated on December 13, 2008 (30 days after the exemption was filed).

PL&L states that the transaction is designed to permit Potlatch, through PL&L, to retain indirect control of STMA, WSR, and PNW. PL&L adds that 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 corporate family. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(3).

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. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here, because all the carriers involved are Class III rail carriers.

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. Petitions for stay will be due no later than December 5, 2008 (at least 7 days before the effective date of the exemption).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35199, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Fritz R. Kahn, 1920 N Street, NW., 8th Floor, Washington, DC 20036.

Board decisions and notices are available on our Web site at "<http://www.stb.dot.gov>."

Decided: November 19, 2008.

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

**Kulunie L. Cannon,**  
Clearance Clerk.

[FR Doc. E8-27991 Filed 11-25-08; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. MC-F-21028]

#### Delivery Acquisition, Inc.—Purchase— Transportation Management Systems, LLC and East West Resort Transportation, LLC

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of Correction.

**SUMMARY:** This document contains a correction to a decision served and published in the **Federal Register** on July 18, 2008 (73 FR 41401-02). That decision tentatively approved the acquisition of control through purchase of Transportation Management Systems, LLC, f/k/a TMS, Inc. (TMS) and East West Resort Transportation, LLC (EWRT) by Delivery Acquisition, Inc. (Delivery), unless opposing comments were filed by September 2, 2008. No comments were subsequently filed with the Board and the Board's decision approving the proposed acquisition of control thus became effective on September 2, 2008. After the period for filing comments ended, the Board received notification from the applicants in this proceeding that references they had made in the application approved by the Board to operating rights issued by the former Interstate Commerce Commission (ICC) in Docket No. MC-169714 were incorrect, and that the correct number is MC-169174. Accordingly, the July 18 decision is being corrected to reflect the actual docket number of MC-169174, rather than MC-169714.

**FOR FURTHER INFORMATION CONTACT:** Julia Farr (202) 245-0359 [Federal Information Relay (FIRS) for the hearing impaired: 1-800-877-8339].

**SUPPLEMENTARY INFORMATION:** On September 2, 2008, the Board's approval of Delivery's acquisition of TMS and EWRT became effective. On November 13, 2008, the Board received notification from the applicants that their application misstated that certain of the operating rights held or leased by TMS, and EWRT had been issued by the former ICC in Docket No. MC-169714. The correct docket number is MC-169174.

A copy of this notice will be served on: (1) The U.S. Department of

Transportation, Federal Motor Carrier Safety Administration, 1200 New Jersey Avenue, SE., Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 950 Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 1200 New Jersey Avenue, SE., Washington, DC 20590.

Decided: November 20, 2008.

By the Board, Anne K. Quinlan, Acting Secretary.

**Kulunie L. Cannon,**  
Clearance Clerk.

[FR Doc. E8-28089 Filed 11-25-08; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Ex Parte 646 (Sub-No. 2)]

#### Simplified Standards for Rail Rate Cases—Taxes in Revenue Shortfall Allocation Method

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of final decision.

**SUMMARY:** The Board corrected an error created in *Simplified Standards For Rail Rate Cases*, STB Ex Parte No. 646 (Sub-No. 1) (STB served Sept. 5, 2007), by adjusting the revenue shortfall (or overage) to pre-tax dollars to conform with other elements of the Revenue Shortfall Allocation Method.

**FOR FURTHER INFORMATION CONTACT:** Timothy Strafford, (202) 245-0356. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.

**SUPPLEMENTARY INFORMATION:** By a decision served on November 21, 2008, the Board found that there was a material error in the Revenue Shortfall Allocation Method (RSAM) formula described in *Simplified Standards For Rail Rate Cases*, STB Ex Parte No. 646 (Sub-No. 1) (STB served Sept. 5, 2007), in its failure to account for federal and state taxes. To correct this error, the Board revised the formula by adopting the use of the statutory federal tax rate, combined with a railroad-specific state tax rate, to best approximate the marginal taxes the carrier would pay on incremental revenue.

Additional information is contained in the Board's decision. A copy of the Board's decision is available for inspection or copying at the Board's Public Docket Room, Room 131, 395 E Street, SW., Washington, DC 20423—

0001, and is posted on the Board's Web site, at <http://www.stb.dot.gov>.

Decided: November 20, 2008.

By the Board, Chairman Nottingham, Vice Chairman Mulvey, and Commissioner Buttrey.

**Kulunie L. Cannon,**  
Clearance Clerk.

[FR Doc. E8-28112 Filed 11-25-08; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 20, 2008.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before December 26, 2008 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1004.

*Type of Review:* Revision.

*Title:* U.S. Income Tax Return for Real Estate Investment Trusts.

*Description:* Form 1120-REIT is filed by a corporation, trust, or association electing to be taxed as a REIT in order to report its income, and deductions, and to compute its tax liability. IRS uses Form 1120-REIT to determine whether the REIT has correctly reported its income, deductions, and tax liability.

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 142,203 hours.

*OMB Number:* 1545-1517.

*Type of Review:* Extension.

*Title:* Distributions From an Archer MSA or Medicare+Choice MSA.

*Form:* 1099-SA.

*Description:* This form is used to report distributions from a medical savings account as set forth in section 220(h).

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 3,618 hours.

*OMB Number:* 1545-0126.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return of a Foreign Corporation.

*Form:* 1120-F.

*Description:* Form 1120-F is used by foreign corporations that have investments, or a business, or a branch in the U.S. The IRS uses Form 1120-F to determine if the foreign corporation has correctly reported its income, deductions, and tax, and to determine if it has paid the correct amount of tax.

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 7,622,314 hours.

*OMB Number:* 1545-0941.

*Type of Review:* Extension.

*Title:* Report of a Sale or Exchange of Certain Partnership Interests.

*Form:* 8308.

*Description:* Form 8308 is an information return that gives the IRS the names of the parties involved in a section 751(a) exchange of a partnership interest. It is also used by the partnership as a statement to the transferor or transferee. It alerts the transferor that a portion of the gain on the sale of partnership interest may be ordinary income.

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 1,460,000 hours.

*Clearance Officer:* Glenn P. Kirkland (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Nicholas A. Fraser (202) 395-5887, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

Treasury PRA Clearance Officer.

[FR Doc. E8-28081 Filed 11-25-08; 8:45 am]

**BILLING CODE 4810-35-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 20, 2008.

The Department of Treasury will submit following public information collection request 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 contacting the Treasury 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 11020, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.