

Abandonments to abandon 1.14 miles of rail line between mileposts 17.50 and 18.64, in Weston, Marathon County, Wis.¹ The line traverses United States Postal Service Zip Code 54474.

WCL has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7(c) (environmental report), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on April 5, 2011, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,² formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),³ and trail use/rail banking requests under 49 CFR 1152.29 must be filed by March 14, 2011. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by March 24, 2011, with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423–0001.

A copy of any petition filed with the Board should be sent to WCL's

representative: Thomas J. Healey, 17641 S. Ashland Ave., Homewood, IL 60430.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

WCL has filed a combined environmental and historic report which addresses the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by March 11, 2011. Interested persons may obtain a copy of the EA by writing to OEA (Room 1100, Surface Transportation Board, Washington, DC 20423–0001) or by calling OEA, at (202) 245–0305. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1 800–877–8339. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), WCL shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by WCL's filing of a notice of consummation by March 4, 2012, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: February 28, 2011.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

Andrea Pope-Matheson,
Clearance Clerk.

[FR Doc. 2011–4844 Filed 3–3–11; 8:45 am]

BILLING CODE 4915–01–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35464]

Watco Holdings, Inc.—Continuance in Control Exemption—Autauga Northern Railroad, L.L.C.

Watco Holdings, Inc. (Watco), a noncarrier, has filed a verified notice of exemption under 49 CFR 1180.2(d)(2) to continue in control of Autauga Northern Railroad, L.L.C. (ANRR), upon ANRR's becoming a Class III rail carrier.¹

¹ Watco indirectly owns 100% of the issued and outstanding stock of ANRR.

This transaction is related to a concurrently filed notice of exemption in Docket No. FD 35465, *Autauga Northern Railroad, L.L.C.—Lease and Operation Exemption—Norfolk Southern Railway Company*. In that proceeding, ANRR seeks an exemption under 49 CFR 1150.31 to acquire by lease from Norfolk Southern Railway Company (NSR) and to operate approximately 43.62 miles of rail lines, located between: (1) Milepost MA 130.00, at Maplesville, Ala., and milepost MA 171.05, at Autauga Creek, Ala.; and (2) milepost MD 0.00 and milepost MD 2.57, at Autauga Creek. ANRR will also acquire from NSR approximately 10.08 miles of incidental trackage rights over a rail line owned by CSX Transportation, Inc., extending between milepost 171.02, at Autauga Creek, and milepost 181.1, at Montgomery, Ala.

The parties intend to consummate the transaction on or shortly after March 19, 2011 (the effective date of this notice).

Watco currently controls 22 Class III rail carriers: South Kansas and Oklahoma Railroad Company, Inc.; Palouse River & Coulee City Railroad, L.L.C.; Timber Rock Railroad, L.L.C.; Stillwater Central Railroad, L.L.C.; Eastern Idaho Railroad, L.L.C.; Kansas & Oklahoma Railroad, L.L.C.; Pennsylvania Southwestern Railroad, L.L.C.; Great Northwest Railroad, L.L.C.; Kaw River Railroad, L.L.C.; Mission Mountain Railroad, L.L.C.; Mississippi Southern Railroad, L.L.C.; Yellowstone Valley Railroad, L.L.C.; Louisiana Southern Railroad, L.L.C.; Arkansas Southern Railroad, L.L.C.; Alabama Southern Railroad, L.L.C.; Vicksburg Southern Railroad, L.L.C.; Austin Western Railroad, L.L.C.; Baton Rouge Southern Railroad, L.L.C.; Pacific Sun Railroad L.L.C.; Grand Elk Railroad, Inc.; Alabama Warrior Railway, L.L.C.; and Boise Valley Railroad, L.L.C.

Watco represents that: (1) The rail lines to be operated by ANRR do not connect with any other railroads in the Watco corporate family; (2) the transaction is not part of a series of anticipated transactions that would connect these rail lines with any other railroad in the Watco corporate family; and (3) the transaction does not involve a Class I rail carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

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

¹ WCL is a wholly owned subsidiary of Canadian National Railway Company.

² The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Office of Environmental Analysis (OEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Serv. Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

³ Each OFA must be accompanied by the filing fee, which is currently set at \$1,500. See 49 CFR 1002.2(f)(25).

11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here because all of the carriers involved are Class III carriers.

If the verified 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 effectiveness of the exemption. Stay petitions must be filed no later than March 11, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35464, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

Decided: February 28, 2011.

By the Board, Rachel D. Campbell,
Director, Office of Proceedings.

Jeffrey Herzig,
Clearance Clerk.

[FR Doc. 2011-4871 Filed 3-3-11; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35465]

Autauga Northern Railroad, L.L.C.— Lease and Operation Exemption— Norfolk Southern Railway Company

Autauga Northern Railroad, L.L.C. (ANRR), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire by lease from Norfolk Southern Railway Company (NSR), and operate approximately 43.62 miles of rail lines, located between: (1) Milepost MA 130.00, at Maplesville, Ala., and milepost MA 171.05, at Autauga Creek, Ala.; and (2) milepost MD 0.00 and milepost MD 2.57, at Autauga Creek. In addition, ANRR will obtain by assignment incidental trackage rights over a 10.08-mile rail line owned by CSX Transportation, Inc., extending between milepost 171.02, at Autauga Creek, and milepost 181.1, at Montgomery, Ala.

This transaction is related to a concurrently filed notice of exemption in Docket No. FD 35464, *Watco Holdings, Inc.—Continuance in Control*

Exemption—Autauga Northern Railroad, L.L.C., in which Watco Holdings, Inc., a noncarrier, seeks Board approval to continue in control of ANRR upon Board approval of this transaction.

The transaction may not be consummated until March 19, 2011, the effective date of the exemption (30 days after the exemption was filed).

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

If the verified 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 effectiveness of the exemption. Petitions to stay must be filed by no later than March 11, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35465, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy must be served on Karl Morell, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

Decided: February 28, 2011.

By the Board, Rachel D. Campbell,
Director, Office of Proceedings.

Andrea Pope-Matheson,
Clearance Clerk.

[FR Doc. 2011-4848 Filed 3-3-11; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8609 and 8609-A

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form

8609 and 8609-A, Low-Income Housing Credit Allocation and Certification

DATES: Written comments should be received on or before May 3, 2011 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Ralph M. Terry, at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-8144, or through the Internet at Ralph.M.Terry@IRS.gov.

SUPPLEMENTARY INFORMATION:

Title: Low-Income Housing Credit Allocation and Certification.

OMB Number: 1545-0988.

Form Number: Form 8609 and 8609-A.

Abstract: Owners of residential low-income rental buildings are allowed a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 can be used to obtain a housing credit allocation from the housing credit agency. A separate Form 8609 must be issued for each building in a multiple building project. Form 8609 is also used to certify certain information. Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. Form 8609-A must be filed by the building owner for each year of the 15-year compliance period. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

Current Actions: 8609 Instructions were updated in December of 2010 and due to updated filing figures in computing the burden has changed.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and farms.

Estimated Number of Respondents: 359,046.

Estimated Time per Respondent: 31 hrs. 01 min.

Estimated Total Annual Burden Hours: 4,090,332.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.