

diameter of a plastic tube as opposed to the inside diameter. Eaton points out that if the end user was to assume that the measurement referred to the inside diameter because of the absence of the letters OD, it "would be physically impossible, for example, to insert a 1/2 inch inside diameter hose into an end fitting made for 1/2 inch outside diameter plastic tubing." According to Eaton, "if an end-user were to mistakenly attempt to use the mislabeled end fittings with a hose, instead of plastic tubing, the incompatibility would be obvious because the diameters would not match." Eaton states that therefore, "there is no potential that the mislabeled end fittings could be used improperly, and there could be no resulting issue of motor vehicle safety."

NHTSA agrees with Eaton that the noncompliance is inconsequential to motor vehicle safety. Should someone mistakenly assume the outside diameter size marking was an inside diameter size marking, it would be physically impossible to mismatch the hose and the end fitting. Therefore a safety issue would not arise from this noncompliance. Eaton has corrected the problem.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, Eaton's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

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

Issued on: October 4, 2005.

**Ronald L. Medford,**

*Senior Associate Administrator for Vehicle Safety.*

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34763]

### The Columbus & Ohio River Rail Road Company—Trackage Rights Exemption—Ohio Rail Development Commission and Ohi-Rail Corporation

Ohi-Rail Corporation (ORC), a Class III rail carrier, and the Ohio Rail Development Commission (ORDC)<sup>1</sup>

have agreed to grant nonexclusive trackage rights to The Columbus & Ohio River Rail Road Company (CUOH),<sup>2</sup> a Class III rail carrier, over a portion of a line of railroad known as the Piney Fork Line, between approximately milepost 74.0 at the Pan Interchange, near Hopedale, OH, where it connects with CUOH's line, and approximately milepost 66.1 at the point 2 miles north of the Apex Landfill switch, a distance of approximately 7.9 miles.<sup>3</sup> The transaction was scheduled to be consummated on or about October 1, 2005.

The purpose of the trackage rights is to permit CUOH to provide rail service to the Apex Landfill in Springfield Township, Jefferson County, OH, via its east-west line between Bowerston and Mingo Junction, OH.

This notice is filed under 49 CFR 1180.2(d)(7). If it 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.

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 section 11324 and 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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34763, must be filed with the Surface Transportation Board, 1225 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Andrew B. Kolesar III, Slover & Loftus, 1224 17th Street, NW., Washington, DC 20036.

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

Decided: October 3, 2005.

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

**Vernon A. Williams,**

*Secretary.*

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<sup>2</sup> CUOH is a wholly owned subsidiary of Summit View, Inc., a noncarrier holding company.

<sup>3</sup> The Piney Fork Line extends between approximately milepost 43.5 in Minerva, OH, on the north, and approximately milepost 77.7 in Hopedale, OH, on the south.

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 4, 2005.

The Department of the 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 November 10, 2005 to be assured of consideration.

### Internal Revenue Service (IRS)

**OMB Number:** 1545-1028.

**Type of Review:** Extension.

**Title:** INTL-941-86 (NPRM) and INTL-655-87 (Temporary) Passive Foreign Investment Companies.

**Description:** These regulations specify how U.S. persons who are shareholders of Passive Foreign Investment Companies (PFIC's) make elections with respect to their PFIC stock.

**Respondents:** Business or other for-profit.

**Estimated Total Burden Hours:** 112,500 hours.

**OMB Number:** 1545-1209.

**Type of Review:** Extension.

**Title:** IA-83-90 (Final) Disclosure of Tax Return Information for Purposes of Quality or Peer Review; Disclosure of Tax Return Information Due to Incapacity or Death of Tax Return Preparer.

**Description:** These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews and disclosure that are necessary because of the tax return preparer's death or incapacity.

**Respondents:** Business or other for-profit.

**Estimated Total Burden Hours:** 250,000 hours.

**OMB Number:** 1545-1421.

**Type of Review:** Extension.

**Title:** IA-62-93 (Final) Certain Elections under the Omnibus Budget Reconciliation Act of 1933.

**Description:** These regulations establish various elections enacted by the Omnibus Budget Reconciliation Act of 1993 (Act). The regulations provide

<sup>1</sup> ORC operates the involved line, which is owned by ORDC, an independent commission within the Ohio Department of Transportation.