

Once Megabus USA obtains authority, Independent will surrender that trade name and cease operations performed under its name.

Under 49 U.S.C. 14303(b), the Board must approve and authorize a transaction found to be consistent with the public interest, taking into consideration at least: (1) The effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

Stagecoach and Coach have submitted information, as required by 49 CFR 1182.2, including the information to demonstrate that the proposed transaction is consistent with the public interest under 49 U.S.C. 14303(b). Applicants state that the proposed transaction will have no impact on the adequacy of transportation services available to the public, that the proposed transaction will not have an adverse effect on total fixed charges, and that the interests of employees of Megabus USA will not be adversely impacted. Additional information, including a copy of the application, may be obtained from the applicants' representatives.

On the basis of the application, and if Megabus USA does in fact obtain only the authority as described herein, we find that the proposed acquisition of control is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated, and unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this notice will take effect automatically and will be the final Board action.

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

This decision will not significantly affect either the quality of the human environment or the conservation of energy resources.

*It is ordered:*

1. The proposed finance transaction is approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this notice will be deemed as having been vacated.

3. This notice will be effective July 28, 2006, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street,

SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: June 7, 2006.

By the Board, Chairman Buttrey and Vice Chairman Mulvey.

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

[FR Doc. E6-9204 Filed 6-12-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34863]

#### **BNSF Railway Company—Acquisition and Operation Exemption—Union Pacific Railroad Company**

**AGENCY:** Surface Transportation Board, DoT.

**ACTION:** Notice of Exemption.

**SUMMARY:** Under 49 U.S.C. 10502, the Board is granting a petition for exemption from the prior approval requirements of 49 U.S.C. 11323, *et seq.*, for BNSF Railway Company, a Class I carrier, to acquire and operate approximately 25 miles of rail line of Union Pacific Railroad Company (UP), a Class I carrier, extending from UP milepost 81.1 at Union, CO, to UP milepost 56.1 at Sterling, CO.

**DATES:** The exemption will be effective on July 13, 2006. Petitions to stay must be filed by June 23, 2006. Petitions to reopen must be filed by July 3, 2006.

**ADDRESSES:** An original and 10 copies of all pleadings referring to STB Finance Docket No. 34863 must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on petitioner's representative: Sidney L. Strickland, Jr., 3050 K Street, NW., Suite 101, Washington, DC 20007.

**FOR FURTHER INFORMATION CONTACT:**

Joseph H. Dettmar, (202) 565-1600. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, e-mail, or call: ASAP Document Solutions, 9332 Annapolis Rd., Suite 103, Lanham, MD 20706; e-mail:

[asapdc@verizon.net](mailto:asapdc@verizon.net); telephone: (202) 306-4004. [Assistance for the hearing impaired is available through FIRS at 1-800-877-8339.]

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

Decided: June 7, 2006.

By the Board, Chairman Buttrey and Vice Chairman Mulvey.

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

[FR Doc. E6-9203 Filed 6-12-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Revenue Procedure 2003-38**

**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 Revenue Procedure 2003-38, Commercial Revitalization Deduction.

**DATES:** Written comments should be received on or before August 14, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the revenue procedure should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Commercial Revitalization Deduction.

*OMB Number:* 1545-1818.

*Revenue Procedure Number:* Revenue Procedure 2003-38.

*Abstract:* Pursuant to § 1400I of the Internal Revenue Code, Revenue Procedure 2003-38 provides the time and manner for states to make