

prepare a Supplemental Draft Environmental Impact Statement (SDEIS) for public review and comment. SEA issued the SDEIS on December 8, 2006. The SDEIS included additional historic property evaluation and analyzed three additional rail routes to the east of the routes originally considered. The SDEIS preliminarily concluded that two of these eastern routes would be environmentally preferable to the routes previously studied in the DEIS because they would avoid or minimize impacts to rural historic landscapes in the project area discovered during the course of the environmental review. The comment period on the SDEIS closed on January 29, 2007.

SEA is currently reviewing the comments received and preparing a Final Environmental Impact Statement (FEIS) that responds to the comments received on the DEIS and SDEIS. Once SEA issues the FEIS, the environmental review process will be concluded, and the Board will issue a final decision on SGR's proposal. Before issuing the FEIS, SEA will first complete the "Section 106 process" of the NHPA, which requires Federal agencies to consider the effects of their licensing actions on historic sites and structures. An executed PA is evidence of the agencies compliance with section 106.

The Draft PA is available for review on the Board's Web site at <http://www.stb.dot.gov> by clicking on the "Environmental Matters" link, then "Key Cases" then the "Medina County, Texas" link. Please refer to Finance Docket No. 34284 in all correspondence, including any e-filings.

DATES: Written comments on the Draft PA must be post-marked by November 19, 2007.

ADDRESSES: Send an original and two (2) copies of comments referring to STB Finance Docket No. 34284 to: Surface Transportation Board, Case Control Unit, 395 E Street, SW., Washington, DC 20423, Attention: Diana Wood, Section of Environmental Analysis.

FOR FURTHER INFORMATION CONTACT: Diana Wood (202) 245-0302; e-mail: woodd@stb.dot.gov. Federal Information Relay Service for the hearing impaired: 1-800-877-8339.

Decided: October 18, 2007.

By the Board, Victoria Rutson, Chief, Section of Environmental Analysis.

Vernon A. Williams,
Secretary.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 11, 2007.

The Department of the 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, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before November 19, 2007 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-2056.

Type of Review: Extension.

Title: REG-147144-06 Section 1.367(a)-8 Revisions.

Description: These temporary and proposed regulations under IRC § 367(a) provide rules for taxpayers to avoid recognizing gain under a gain recognition agreement (GRA) if a new GRA and notice statement are filed. The regulations also provide a rule under which a taxpayer may reduce the basis in certain stock to meet one of the requirements for terminating a GRA. These regulations also revise an existing rule to facilitate electronic filing. The revision requires that information that a taxpayer currently would write on the face of its Federal income tax return shall instead be attached as a separate schedule to its return.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 240 hours.

OMB Number: 1545-1292.

Type of Review: Extension.

Title: PS-97-91 and PS-101-90 (Final) Enhanced Oil Recovery Credit.

Description: This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 880,333 hours.

OMB Number: 1545-1890.

Type of Review: Extension.

Title: Revenue Procedure 2004-44, Extension of the Amortization Period.

Description: This revenue procedure describes the process for obtaining an extension of the amortization period for the minimum funding standards set forth in section 412(e) of the Code.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 2,500 hours.

OMB Number: 1545-1623.

Type of Review: Extension.

Title: REG-246256-96 (Final) Excise Taxes on Excess Benefit Transactions.

Description: The rule affects organizations described in Internal Revenue Code section 501(c)(3) and (4) (applicable tax-exempt organizations). The collection of information entails obtaining and relying on appropriate comparability data and documenting the basis of an organization's determination that compensation is reasonable, or a property transfer (or transfer of the right to use property) is at fair market value. These actions comprise two of the requirements specified in the legislative history for obtaining the rebuttable presumption of reasonableness.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 910,083 hours.

OMB Number: 1545-0971.

Type of Review: Extension.

Title: Estimated Income Tax for Estates and Trusts.

Form: 1041-ES.

Description: Form 1041-ES is used by fiduciaries of estates and trusts to make estimated tax payments if their estimated tax is \$1,000 or more. IRS uses the data to credit taxpayers' accounts and to determine if the estimated tax has been properly computed and timely paid.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 3,161,236 hours.

OMB Number: 1545-2071.

Type of Review: Revision.

Title: TE/GE Compliance Check Questionnaires.

Description: Compliance questionnaires are an invaluable tool for obtaining supplemental information to determine the compliance of specific entities without the burden for the taxpayer or the cost to the IRS of a traditional, full-scale audit. The information collected will be used to improve the quality of data available for

monitoring compliance, to correct identified instances of non-compliance and to determine where additional guidance, education or enforcement resources are most needed to prevent future non-compliance.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 37,500 hours.

OMB Number: 1545-1324.

Type of Review: Revision.

Title: CO-88-90 (Final) Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Special Rule for Value of a Loss Corporation.

Description: This information serves as evidence of an election to apply section 382(1)(6) in lieu of section 382(1)(5) and an election to apply the provisions of the regulations retroactively. It is required by the Internal Revenue Service to assure that the proper amount of carryover attributes are used by a loss corporation following specified types of ownership changes.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 813 hours.

OMB Number: 1545-1752.

Type of Review: Extension.

Title: Revenue Procedure 2001-42 Modified Endowment Contract Correction Program Extension.

Description: This revenue procedure allows issuers (life insurance companies) to remedy inadvertent non-egregious failures to comply with the modified endowment rules set forth in section 7702A of the Internal Revenue Code.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 1,000 hours.

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

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 11, 2007.

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DATES: Written comments should be received on or before November 19, 2007 to be assured of consideration.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513-0096.

Type of Review: Revision.

Title: Federal Firearms and

Ammunition Excise Tax Deposit.

Forms: TTB 5300.27.

Description: Businesses and individuals who manufacture or import firearms, shells and cartridges may be required to deposit Federal excise tax. TTB uses this information to identify the taxpayer and the deposit.

Respondents: Business and other for profits, individuals or households.

Estimated Total Burden Hours: 1,056 hours.

OMB Number: 1513-0001.

Type of Review: Extension.

Title: Tax Information Authorization.

Form: TTB 5000.19.

Description: TTB F 5000.19 is required by TTB to be filed when a respondent's representative, not having a power of attorney, wishes to obtain confidential information regarding the respondent. After proper completion of the form, information can be released to the representative. TTB uses this form to properly identify the representative and his/her authority to obtain confidential information.

Respondents: Business and other for profits, individuals or households.

Estimated Total Burden Hours: 50 hours.

OMB Number: 1513-0003.

Type of Review: Extension.

Title: Referral of Information.

Form: TTB 5000.21.

Description: When we discover potential violations of Federal, State, or

local, we use TTB F 5000.21 to make referrals to Federal, State, or local agencies to determine if they plan to take action, and to internally refer potential violations of TTB administered statutes. We also use TTB F 5000.21 to evaluate effectiveness of these referrals.

Respondents: Business and other for profits, individuals or households.

Estimated Total Burden Hours: 500 hours.

OMB Number: 1513-0003.

Type of Review: Extension.

Title: Offer in Compromise of liability incurred under the provisions of Title 26 U.S.C. enforced and administered by the Alcohol and Tobacco Tax and Trade Bureau.

Form: TTB 5640.1.

Description: TTB F 5640.1 is used by persons who wish to compromise criminal and/or civil penalties for violations of the IRC. If accepted, the offer in compromise is a settlement between the government and the party in violation in lieu of legal proceedings or prosecution. The form identifies the party making the offer, violations, amount of offer and circumstances concerning the violations.

Respondents: Business and other for profits, individuals or households.

Estimated Total Burden Hours: 80 hours.

Clearance Officer: Frank Foote, (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Office of Thrift Supervision

[Docket No. AC-17: OTS Nos. 17967, H-4001 and H-4445]

United Bank, United Mutual Holding Company, United Financial Bancorp, Inc., West Springfield, Massachusetts; Approval of Conversion Application

Notice is hereby given that on October 12, 2007, the Office of Thrift Supervision approved the application of United Bank, West Springfield, Massachusetts, to convert to the stock form of organization. Copies of the application are available for inspection