

request you are commenting on at the beginning of your comments. If you submit your comments by mail, submit two copies. To receive confirmation that PHMSA received your comments, include a self-addressed stamped postcard. Internet users may submit comments at <http://www.regulations.gov>.

**Note:** Comments are posted without changes or edits to <http://www.regulations.gov>, including any personal information provided. There is a privacy statement published on <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Wayne Lemoj by telephone at (404) 832-1160; or, e-mail at [wayne.lemoj@dot.gov](mailto:wayne.lemoj@dot.gov).

**SUPPLEMENTARY INFORMATION:** PHMSA has filed in the Federal docket management system at <http://www.regulations.gov> requests for special permits we have received from pipeline operators seeking relief from compliance with certain pipeline safety regulations. Each request has been assigned a separate docket number. We invite interested persons to participate by reviewing these special permit

requests and by submitting written comments, data or other views. Please include any comments on environmental impacts granting the special permit may have.

Before acting on any special permit request, PHMSA will evaluate all comments received on or before the comment closing date. We will consider comments received after this date if it is possible to do so without incurring additional expense or delay. We may grant a special permit or deny a request based on the comments we receive.

PHMSA has received the following special permit requests:

Docket No.	Requester	Regulation(s)	Nature of special permit
PHMSA-2008-0066.	Columbia Gulf Transmission Company (CGT).	49 CFR 195.452(h) .....	To authorize CGT to operate nine pipeline segments in three sections of Mainline 100, 200 and 300 in Williamson and Davidson Counties, Tennessee without reducing the operating pressure as a result of changes from Class 1 and Class 2 locations to Class 3 locations.
PHMSA-2008-0067.	Boardwalk Pipeline Partners, LP (Boardwalk).	49 CFR 192.111, 49 CFR 192.201.	To authorize Boardwalk to construct and operate approximately 262.6 miles of two, 36-inch, natural gas transmission lateral pipelines at a maximum allowable operating pressure (MAOP) of 1250 pounds per square inch gauge (psig), which corresponds to a pipe stress level up to 80 percent of the steel pipe's specified minimum yield strength (SMYS) in Class 1 locations, 67 percent SMYS in Class 2 locations, and 56 percent SMYS in Class 3 locations. The pipelines are the 166.2-mile Fayetteville Lateral located primarily in Arkansas but crosses the Mississippi River into western Mississippi and the 96.4-mile Greenville Lateral located entirely in Mississippi.
PHMSA-2008-0068.	Gulf Crossing Pipeline Company (GCPC).	49 CFR 192.111, 49 CFR 192.201.	To authorize GCPC to construct and operate approximately 353.2 miles of a new 42-inch natural gas transmission pipeline running from Grayson County, Texas to Madison Parish, Louisiana at an MAOP of 1480 psig, which corresponds to a pipe stress level up to 80 percent of SMYS in Class 1 locations, 67 percent SMYS in Class 2 locations and 56 percent SMYS in Class 3 locations. The special permit request also includes a 17.8-mile, 42-inch, loop line from Hinds County to Simpson County, MS, which is part of the Gulf Crossing project.
PHMSA-2008-0077.	Florida Gas Transmission Company (FGT).	49 CFR 192.111, 49 CFR 192.201, 49 CFR 192.505, 49 CFR 192.611, 49 CFR 192.619.	To authorize FGT to operate certain pipeline segments along its approximately 741.2-mile mainline natural gas transmission pipeline system running from Mobile County, Alabama to Lee County, Florida at an MAOP of up to 1333 psig, which corresponds to a pipe stress level up to 80 percent of SMYS in Class 1 locations, 67 percent SMYS in Class 2 locations and 56 percent SMYS in Class 3 locations.

**Authority:** 49 U.S.C. 60118(c)(1) and 49 CFR 1.53.

Issued in Washington, DC on April 21, 2008.

**Barbara Betsock,**

*Acting Director, Office of Regulations.*

[FR Doc. E8-9259 Filed 4-28-08; 8:45 am]

**BILLING CODE 4910-60-P**

**DEPARTMENT OF TRANSPORTATION**

**Surface Transportation Board**

[STB Ex Parte No. 558 (Sub-No. 11)]

**Railroad Cost of Capital—2007**

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of decision.

**SUMMARY:** The Board is instituting a proceeding to determine the railroad industry's cost of capital for 2007. The decision solicits comments on: (1) The railroads' 2007 current cost of debt

capital; (2) the railroads' 2007 current cost of preferred stock equity capital (if any); (3) the railroads' 2007 cost of common stock equity capital; and (4) the 2007 capital structure mix of the railroad industry on a market value basis.

**DATES:** Notices of intent to participate are due no later than May 6, 2008. Statements of the railroads are due by May 22, 2008. Statements of other interested persons are due by June 23, 2008. Rebuttal statements by the railroads are due by July 23, 2008.

**ADDRESSES:** Comments may be submitted either via the Board's e-filing format or in the traditional paper format. Any person using e-filing should submit a document and otherwise comply with the instructions at the E-FILING link on the Board's Web site, at <http://www.stb.dot.gov>. Any person submitting a filing in the traditional paper format should send an original and 10 copies to: Surface Transportation Board, *Attn:* STB Ex Parte No. 558 (Sub-No. 11), 395 E Street, SW., Washington, DC 20423-0001.

**FOR FURTHER INFORMATION CONTACT:**

Pedro Ramirez, 202-245-0333.  
[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, which is available on our Web site <http://www.stb.dot.gov>.

**Environmental and Energy Considerations**

We preliminarily conclude that the proposed action will not significantly affect either the quality of the human environment or the conservation of energy resources.

**Authority:** 49 U.S.C. 10704(a).

Decided: April 22, 2008.

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

**Anne K. Quinlan,**

*Acting Secretary.*

[FR Doc. E8-9352 Filed 4-28-08; 8:45 am]

**BILLING CODE 4915-01-P**

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8878-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 8878-A, IRS e-file Electronic Funds

Withdrawal Authorization for Form 7004.

**DATES:** Written comments should be received on or before June 30, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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 Carolyn N. Brown, at (202) 622-6688, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* IRS e-file Electronic funds Withdrawal Authorization for Form 7004.

*OMB Number:* 1545-1927.

*Form Number:* 8878-A.

*Abstract:* Form 8878-A is used by a corporate officer or agent and an electronic return originator (ERO) to use a personal identification number (PIN) to authorize an electronic funds withdrawal for a tax payment made with a request to extend the filing due date for a corporate income tax return.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 140,000.

*Estimated Time Per Respondent:* 3 hours, 37 minutes.

*Estimated Total Annual Burden Hours:* 505,400.

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. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper

performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 21, 2008.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Revenue Procedures 2002-39, 2006-45 (Previous 2002-37), and 2006-46 (Previous 2002-38)**

**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 Procedures 2002-39, 2006-45, 2006-46, Changes in Periods of Accounting.

**DATES:** Written comments should be received on or before June 30, 2008, to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of revenue procedures should be directed to Carolyn N. Brown, (202) 622-6688, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**