DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 274X); STB Docket No. AB-414 (Sub-No. 4X)]

Union Pacific Railroad Company— Abandonment Exemption—in Pottawattamie County, IA; Iowa Interstate Railroad, Ltd.— Discontinuance of Service Exemption—in Pottawattamie County, IA

On August 25, 2008, Union Pacific Railroad Company (UP) and Iowa Interstate Railroad, Ltd. (IAIS) (collectively, petitioners) jointly filed with the Surface Transportation Board (Board) an amended petition 1 under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to permit: (1) UP to abandon and discontinue service over its line of railroad known as the Great Western Industrial Lead (UP line) from milepost 503.6 to milepost 504.05, a distance of approximately 0.45 miles, in Pottawattamie County, IA; (2) IAIS to discontinue trackage rights over the UP line; (3) UP to discontinue its overhead trackage rights over IAIS' line of railroad known as the Main Line (IAIS line) from milepost 486.8 to milepost 488.0, a distance of approximately 1.2 miles, in Pottawattamie County, IA.2 According to petitioners, the IAIS line connects to the UP line via a short industrial track, which is available to both UP and IAIS. Petitioners advise that IAIS will continue to use the UP line to serve Red Giant Oil Company (Red Giant) and Midwest Walnut Company, the only shippers on the line. Petitioners state that, after abandonment, the UP line will become part of Red Giant's private property and an industrial track.3 The UP line traverses U.S. Postal Service Zip Code 51503 and includes no stations. The IAIS line traverses U.S. Postal Service Zip Codes 51501 and 51503, and also includes no stations.

Petitioners state that the UP line does not contain Federally granted rights-of-

way. Any documentation in petitioners' possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by December 12, 2008.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,500 filing fee. See 49 CFR 1002.2(f)(25).4

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than October 2, 2008. Each trail use request must be accompanied by a \$200 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket Nos. AB–33 (Sub-No. 274X) and AB–414 (Sub-No. 4X), and must be sent to: (1) Surface Transportation Board, 395 E Street, SW., Washington, DC 20423–0001; (2) for UP—Gabriel S. Meyer, Assistant General Attorney, 1400 Douglas Street, STOP 1580, Omaha, NE 68179; and (3) for IAIS—Edward J. Krug, Krug Law Firm, PLC, P.O. Box 888, 6 Hawkeye Drive, Suite 103, North Liberty, IA 52317. Replies to petitioners' petition are due on or before October 2, 2008.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Assistance, Governmental Affairs, and Compliance at (202) 245–0238 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 245–0305. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1–800–877–8339.

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation.

Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA generally will be within 30 days of its service.

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

Decided: September 5, 2008. By the Board, David M. Konschnik, Director, Office of Proceedings.

Anne K. Quinlan,

Acting Secretary.

[FR Doc. E8–21237 Filed 9–11–08; 8:45 am]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 3 Taxpayer Advocacy Panel (Including the States of Florida, Georgia, Alabama, Mississippi, Louisiana, Arkansas, and the Territory of Puerto Rico)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Area 3 Taxpayer Advocacy Panel will be conducted via telephone conference call. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Monday, October 20, 2008.

FOR FURTHER INFORMATION CONTACT: Sallie Chavez at 1–888–912–1227, or 954–423–7979.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 3 Taxpayer Advocacy Panel will be held Monday October 20, 2008, at 12:30 p.m. Eastern Time via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1–888–912–1227 or 954–423–7979, or write Sallie Chavez, TAP Office, 1000 South Pine Island Rd., Suite 340,

¹Petitioners originally filed their petition for exemption on August 19, 2008. On August 25, 2008, petitioners filed an amendment to their petition for exemption. Because the amended petition for exemption was received on August 25, 2008, that date will be considered the official filing date.

² UP and IAIS filed the trackage rights agreement covering IAIS's trackage rights on the UP line in Iowa Interstate Railroad, Ltd. and Union Pacific Railroad Company—Joint Relocation Project Exemption—in Council Bluffs, Pottawattamie County, IA, STB Finance Docket No. 33883 (STB served June 30, 2000).

 $^{^3\,\}mathrm{Petitioners}$ state that neither carrier will retain a common carrier obligation on the UP line.

⁴Effective July 18, 2008, the filing fee for an OFA increased to \$1,500. See Regulations Governing Fees for Services Performed in Connection with Licensing and Related Services—2008 Update, STB Ex Parte No. 542 (Sub-No. 15) (STB served June 18, 2008)

Plantation, FL 33324. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Sallie Chavez. Ms. Chavez can be reached at 1–888–912–1227 or 954–423–7979, or post comments to the Web site: http://www.improveirs.org.

The agenda will include: Various IRS issues.

Dated: August 29, 2008.

Roy L. Block,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. E8–20947 Filed 9–11–08; 8:45 am] BILLING CODE 4830–01–P