

Watco corporate family; (2) the continuance in control is not part of a series of anticipated transactions that would connect the rail lines to be operated by SRR with any other railroad in the Watco corporate family; and (3) the transaction does not involve a Class I rail carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

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 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.

If the notice 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 effectiveness of the exemption. Stay petitions must be filed no later than December 21, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35575, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Karl Morell, Of Counsel, Ball Janik, LLP, Suite 225, Fifteenth Street NW., Washington, DC 20005.

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

Decided: December 9, 2011.

By the Board.

**Rachel D. Campbell,**

*Director, Office of Proceedings.*

**Raina S. White.**

*Clearance Clerk,*

[FR Doc. 2011-32068 Filed 12-13-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35574]

#### Swan Ranch Railroad, L.L.C.— Operation Exemption—Swan Industrial Park

Swan Ranch Railroad, L.L.C. (SRR),<sup>1</sup> a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to operate, pursuant to an agreement with Cheyenne Logistics Hub, LLC (CLH), all the track located within the Swan Industrial Park, in Cheyenne, Wyo. The track over which SRR will operate is approximately 17,192 feet long and includes Track Numbers 101, 105, and 109.<sup>2</sup>

This transaction is related to a concurrently filed verified notice of exemption in Docket No. FD 35575, *Watco Holdings, Inc.—Continuance in Control Exemption—Swan Ranch Railroad, L.L.C.*, wherein Watco seeks Board approval to continue in control of SRR, upon SRR's becoming a Class III rail carrier.

Applicant states that the agreement between SRR and CLH does not contain any provision that prohibits SRR from interchanging traffic with a third party or limits SRR's ability to interchange with a third party.

The transaction may be consummated on or after December 28, 2011 (30 days after the notice of exemption was filed).

SRR certifies that its projected annual revenues as a result of the transaction will not result in SRR's becoming a Class II or Class I rail carrier and will not exceed \$5 million.

If the verified notice 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 effectiveness of the exemption. Stay petitions must be filed by December 21, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35574, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Of Counsel, Ball Janik LLP, Suite 225, 655 Fifteenth Street, NW., Washington, DC 20005.

<sup>1</sup> SRR is a wholly owned, indirect subsidiary of Watco Holdings, Inc. (Watco).

<sup>2</sup> According to SRR, there are no mileposts associated with the tracks.

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

Decided: December 9, 2011.

By the Board.

**Rachel D. Campbell,**

*Director, Office of Proceedings.*

**Raina White,**

*Clearance Clerk.*

[FR Doc. 2011-32093 Filed 12-13-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35504]

#### Union Pacific Railroad Company— Petition for Declaratory Order

**AGENCY:** Surface Transportation Board.

**ACTION:** Institution of declaratory order proceeding; request for comments.

**SUMMARY:** In response to a petition filed by Union Pacific Railroad Company (UP) on April 27, 2011, the Board is instituting a declaratory order proceeding under 49 U.S.C. 721 and 5 U.S.C. 554(e). UP requests that the Board issue a declaratory order to resolve a controversy regarding the reasonableness of the indemnification provisions in UP's tariff relating to transportation of toxic by inhalation hazardous commodities (TIH). The Board seeks public comment on the issues raised in this case.

**DATES:** Any person who wishes to participate in this proceeding as a party of record (POR) must file, no later than December 27, 2011, a notice of intent to participate. Opening evidence and argument from all PORs is due on January 25, 2012. Reply evidence and argument from all PORs is due on March 12, 2012. Rebuttal evidence and argument from all PORs is due on March 26, 2012.

**ADDRESSES:** Any filing submitted in this proceeding must be submitted either via the Board's e-filing format or in the traditional paper format. Any person using e-filing should attach 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 (and also an electronic version), referring to Docket No. FD 35504, to: Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, 1 copy of each filing in this proceeding must be sent (and may be sent by email if service by email is

acceptable to the recipient) to each of the following (1) Michael L. Rosenthal, Covington & Burling LLP, 1201 Pennsylvania Avenue NW., Washington, DC 20004-2401, [mrosenthal@cov.com](mailto:mrosenthal@cov.com) (representing UP); (2) David L. Coleman, Law Department, Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510-9241, [david.coleman@nscorp.com](mailto:david.coleman@nscorp.com) (representing Norfolk Southern Railway Company); (3) David F. Rifkind, Leonard, Street, and Deinard, 1350 I Street NW., Suite 800, Washington, DC 20005, [david.rifkind@leonard.com](mailto:david.rifkind@leonard.com) (representing Canadian Pacific Railway Company); (4) Gregory M. Leitner, Husch Blackwell LLP, 736 Georgia Avenue, Chattanooga, TN 37402, [gregory.leitner@huschblackwell.com](mailto:gregory.leitner@huschblackwell.com) (representing Olin Corporation and SunBelt Chlor Alkali Partnership); (5) Peter A. Pfohl, Slover & Loftus LLP, 1224 17th Street NW., Washington, DC 20036-3003, [pap@sloverandloftus.com](mailto:pap@sloverandloftus.com) (representing Dyno Nobel Inc.); (6) Jeffrey O. Moreno, Thompson Hine LLP, 1920 N Street NW., Washington, DC 20036, [jeff.moreno@thompsonhine.com](mailto:jeff.moreno@thompsonhine.com) (representing The Fertilizer Institute and the American Chemistry Council); (7) Paul M. Donovan, LaRoe, Winn, Moerman & Donovan, 1250 Connecticut Avenue NW., Suite 200, Washington, DC 20036, [paul.donovan@laroelaw.com](mailto:paul.donovan@laroelaw.com) (representing The Chlorine Institute); and (8) any other person designated as a POR on the service-list notice (as explained in the Board's decision served on December 12, 2011<sup>1</sup>).

**FOR FURTHER INFORMATION CONTACT:** Julia Farr, (202) 245-0359. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at: 1-(800) 877-8339.] Copies of written comments will be available for viewing and self-copying at the Board's Public Docket Room, Room 131, and will be posted to the Board's Web site.

**SUPPLEMENTARY INFORMATION:** UP's petition requests a declaratory order regarding Items 50 and 60 of UP Tariff 6607, "General Rules for Movement of Toxic or Poison Inhalation Commodity Shipments over the Lines of the Union Pacific Railroad," which are attached as an exhibit to the petition. These tariff provisions require TIH shippers to indemnify UP against all liabilities except those caused by the sole, contributory, or concurring negligence or fault of UP. UP's petition raises questions about what constitutes a reasonable request for service involving transportation of TIH under 49 U.S.C.

1101(a) and what rules and practices a rail carrier can reasonably establish in its response to a request to transport TIH under 49 U.S.C. 10702.

Under 5 U.S.C. 554(e), the Board has discretionary authority to issue a declaratory order to terminate a controversy or remove uncertainty. The issues raised by UP merit further consideration, and a declaratory order proceeding is thus instituted here. Due to the significance of this matter to TIH shippers, railroads, and other interested parties, we are opening this declaratory order proceeding for public participation. Any person seeking to comment on the issues raised in UP's petition may submit written comments to the Board pursuant to the schedule and procedures set forth in this notice. For further information, please see the Board's decision served on December 12, 2011, in Docket No. FD 35504.

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

Decided: December 8, 2011.

By the Board, Chairman Elliott, Vice Chairman Begeman, and Commissioner Mulvey.

**Jeffrey Herzig,**  
*Clearance Clerk.*

[FR Doc. 2011-32094 Filed 12-13-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Bankruptcy Compliance Project Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Bankruptcy Compliance Project Committee will be conducted. 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 Tuesday, January 10, 2012.

**FOR FURTHER INFORMATION CONTACT:** Timothy Shepard at 1-(888) 912-1227 or (206) 220-6095.

**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 a meeting of the Taxpayer Advocacy Panel Bankruptcy Compliance Project Committee will be

held Tuesday, January 10, 2012, at 9 a.m. Pacific Time via telephone conference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Timothy Shepard. For more information please contact Mr. Shepard at 1-(888) 912-1227 or (206) 220-6095, or write TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174, or contact us at the web site: <http://www.improveirs.org>.

The agenda will include various IRS Issues.

Dated: December 8, 2011.

**Marian Adams,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 2011-32032 Filed 12-13-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee will be conducted. 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 Tuesday, January 3, 2012.

**FOR FURTHER INFORMATION CONTACT:** Janice Spinks at 1-888-912-1227 or 206-220-6098.

**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 Taxpayer Advocacy Panel Return Processing Delays Project Committee will be held Tuesday, January 03, 2012, at 9:30 a.m. Pacific Time via telephone conference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notifications of intent to participate must be made with Ms. Janice Spinks. For more information please contact Ms. Spinks at 1 (888) 912-1227 or (206) 220-6098, or write TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or post comments to the web site: <http://www.improveirs.org>.

<sup>1</sup> The service-list notice will be issued as soon after December 27, 2011, as practicable.