

2012, the effective date of the exemption (30 days after the exemption is filed).

The purpose of this transaction is to modify the temporary trackage rights exempted in Docket No. FD 34554 (Sub-No. 14) to further extend the expiration date to on or about December 31, 2012. The modified trackage rights will permit UP to continue to move loaded and empty ballast trains for use in its maintenance-of-way projects.

As a condition to this exemption, any employee affected by the trackage rights will be protected by the conditions imposed in *Norfolk & Western Railway—Trackage Rights—Burlington Northern, Inc.*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Railway—Lease & Operate—California Western Railroad*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it 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 September 7, 2012 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 34554 (Sub-No. 16), 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 Elisa B. Davies, General Attorney, Union Pacific Railroad Company, 1400 Douglas Street, Mail Stop 1580, Omaha, NE 68179.

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

Decided: August 27, 2012.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Derrick A. Gardner,**  
*Clearance Clerk.*

[FR Doc. 2012–21578 Filed 8–30–12; 8:45 am]

**BILLING CODE 4915–01–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel; Notice of Closed Meeting

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of Closed Meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in Washington, DC.

**DATES:** The meeting will be held September 20, 2012.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held on

September 20, 2012 at 999 North Capitol Street NE., Washington, DC 20002, at 9:00 a.m.

**FOR FURTHER INFORMATION CONTACT:** Ruth M. Vriend, C:AP:P&V:ART, 999 N. Capitol Street NE., Washington, DC 20002. Telephone (202) 435–5739 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App., that a closed meeting of the Art Advisory Panel will be held on September 20, 2012, at 999 N. Capitol Street NE., Washington, DC, at 9:00 a.m.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in Section 552b(c)(3), (4), (6), and (7), and that the meeting will not be open to the public.

**Chris Wagner,**  
*Chief, Appeals.*

[FR Doc. 2012–21496 Filed 8–30–12; 8:45 am]

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