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Authority: 49 U.S.C. 30111, 30181–83 delegation of authority at 49 CFR 1.95 and 501.8.

Issued in Washington, DC, on February 4, 2014.

Terry Shelton,

Associate Administrator for the National Center for Statistics and Analysis.

[FR Doc. 2014–02713 Filed 2–7–14; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35724 (Sub-No. 1)]

California High-Speed Rail Authority—Construction Exemption—In Fresno, Kings, Tulare, and Kern Counties, Cal.

By petition filed on September 26, 2013, California High-Speed Rail Authority (Authority), a state agency formed in 1996, seeks an exemption under 49 U.S.C. 10502 from the prior approval requirements of 49 U.S.C. 10901 for authority to construct an approximately 114-mile high-speed passenger rail line between Fresno and Bakersfield, Cal. (the Line).¹

In a decision served December 20, 2013 (December 2013 decision), the Authority was required to notify all parties of record in the main docket (that is, Docket No. FD 35724, pertaining to construction of the Merced-to-Fresno HST segment) of its proposed transaction in this sub-docket (construction of the Fresno-to-Bakersfield HST segment) by providing them with a copy of the September 26, 2013 petition for exemption filed in this sub-docket, Docket No. 35724 (Sub-No. 1), as well as a copy of the Board's December 2013 decision, by January 3, 2014, and to certify contemporaneously to the Board that it had done so. Those parties, and any other interested persons who wished to participate in this sub-docket as a party of record, had until January 21, 2013, to notify the Board of their intent to participate in this sub-docket as a party of record. The December 2013 decision also extended the deadline for comments on the transportation merits of the proposed

Fresno-to-Bakersfield Line construction to February 14, 2014.

On January 2, 2014, the Authority submitted a certificate of service indicating that it had served copies of its petition for exemption filed in this proceeding and the Board's December 2013 decision on "all parties of record in the main docket," but listing the names of the parties of record in this sub-docket, rather than the main docket.

On January 22, 2014, Citizens for California High-Speed Rail Accountability (CCHSRA) and Kings County Water District submitted separate comments, stating that the Authority had failed to comply with the Board's order in that the Authority served the incorrect petition on the incorrect service list.²

Thereafter, the Authority corrected its error by submitting a revised certificate of service indicating that on January 24, 2014, the Authority served its September 26, 2013 petition and the December 2013 decision on all parties of record in the main docket.

Because of the delay in providing notice to parties of the proposed transaction, the deadline for interested persons to notify the Board of their intent to participate in this sub-docket as a party of record will be extended to February 11, 2014. The deadline for comments on the transportation merits of the proposed Fresno-to-Bakersfield Line construction will be extended to March 7, 2014.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

It is ordered:

1. Any person who wishes to participate in this proceeding as a party of record must file with the Board a notice of intent to participate by February 11, 2014.
2. Replies to the petition for exemption are due by March 7, 2014.
3. This decision will be published in the **Federal Register**.
4. This decision is effective on its service date.

Decided: February 3, 2014.

² CCHSRA also re-raises arguments previously asserted in this case that (1) the deadline for comments on the transportation merits of the proposed transaction should be postponed until after the Final EIR/EIS is adopted, and (2) the Board must require the Authority to provide actual notice of this proceeding by mail to all affected landowners. These arguments were addressed in the Board's December 2013 decision, and CCHSRA has not demonstrated any material error or changed circumstances, or provided any new evidence, warranting a different conclusion on those issues.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

Jeffrey Herzig,

Clearance Clerk.

[FR Doc. 2014–02689 Filed 2–7–14; 8:45 am]

BILLING CODE 4915–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

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 the election to expense certain depreciable business assets.

DATES: Written comments should be received on or before April 11, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this regulation should be directed to R. Joseph Durbala, (202) 317–5746, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Election to Expense Certain Depreciable Business Assets.

OMB Number: 1545–1201.

Regulation Project Number: TD 9209(final).

Abstract: The regulations provide rules on the election described in Internal Revenue Code section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; and the proper order for deducting the carryover of disallowed deduction. The recordkeeping and reporting requirements are necessary to monitor compliance with the section 179 rules.

Current Actions: There is no change to these existing regulations. However, we

¹ By decision served June 13, 2013, in *California High-Speed Rail Authority—Construction Exemption—in Merced, Madera, & Fresno Counties, Cal.*, FD 35724 (the main docket), the Board granted an exemption for the Authority to construct the first 65-mile segment of the planned California High-Speed Train System (HST System), between Merced and Fresno, California. The Line is the second segment of the proposed HST System.