tentatively approved the transaction, and, if no opposing comments are timely filed, this notice will be the final Board action.

DATES: Comments must be filed by February 14, 2000. Applicant may file a reply by February 28, 2000. If no comments are filed by February 14, 2000, the approval is effective on that date.

ADDRESSES: Send an original and 10 copies of any comments referring to STB Docket No. MC-F-20958 to: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423–0001. In addition, send one copy of comments to applicant's representative: Fritz R. Kahn, Suite 750 West, 1100 New York Avenue, N.W., Washington, DC 20005–3934.

FOR FURTHER INFORMATION CONTACT: Beryl Gordon, (202) 565–1600. [TDD for the hearing impaired: (202) 565–1695.]

SUPPLEMENTARY INFORMATION: Academy Lines is authorized to provide local commuter bus service and other regularroute operations, principally between New York, NY, and various points in New Jersey and Pennsylvania, as well as in special or charter operations, pursuant to authority granted in Docket No. MC–106207. Asbury Park is authorized to provide local commuter bus service and other regular-route operations, principally between New York, NY, and various points in New Jersey, as well as special or charter operations, pursuant to authority granted in Docket No. MC-1002.

Academy Lines and Asbury Park are currently controlled by the Frank Tedesco Trust, Francis Tedesco and Mark Tedesco, settlers (Tedesco Trust). Applicant states that the Tedesco Trust will convey all of its shares of stock of Asbury Park to Academy Lines, and Asbury Park will be merged into Academy Lines. By application thereafter to be filed with the Federal Highway Administration, the operating authority held by Asbury Park is expected to be transferred to, and be integrated into the operating authority of, Academy Lines.

Under 49 U.S.C. 14303(b), we must approve and authorize a transaction we

find consistent with the public interest, taking into consideration at least: (1) The effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

Applicant has submitted the information required by 49 CFR 1182.2, including information to demonstrate that the proposed transaction is consistent with the public interest under 49 U.S.C. 14303(b). Specifically, applicant has shown that the merger will have a positive effect on the adequacy of transportation to the public and will result in no increase in fixed charges and no changes in employment. See 49 CFR 1182.2(a)(7). Additional information may be obtained from applicant's representative.

On the basis of the application, we find that the proposed merger is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated and, unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this decision will take effect automatically and will be the final Board action.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

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

It is ordered:

- 1. The proposed merger is approved and authorized, subject to the filing of opposing comments.
- 2. If timely opposing comments are filed, the findings made in this decision will be deemed vacated.
- 3. This decision will be effective on February 14, 2000, unless timely opposing comments are filed.
- 4. A copy of this notice will be served on: (1) the U.S. Department of Transportation, Office of Motor Carrier Safety—HMCE–20, 400 Virginia Avenue, S.W., Suite 600, Washington, DC 20024; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, N.W., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, S.W., Washington, DC 20590.

Decided: December 21, 1999.

By the Board, Chairman Morgan, Vice Chairman Clyburn, and Commissioner Burkes.

Vernon A. Williams,

Secretary.

[FR Doc. 99–33630 Filed 12–28–99; 8:45 am]

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. MC-F-20957]

Tedesco Family ESB Trust— Acquisition of Control—Academy Bus Tours, Inc., et al.

AGENCY: Surface Transportation Board. **ACTION:** Notice tentatively approving finance transaction.

SUMMARY: Tedesco Family ESB Trust, Francis Tedesco and Mark Tedesco. settlers, of Hoboken, NJ (Tedesco Family Trust or applicant), a noncarrier, has filed an application under 49 U.S.C. 14303 to acquire control of Academy Bus Tours, Inc., and Academy Lines, Inc.,1 motor carriers of passengers, and through Franmar Logistics, Inc., of Hoboken, NJ, a noncarrier, of Academy Bus Tours, Inc. (PA) (MC-215354), Academy Express, Inc. (MC-228481), Commuter Bus Line, Inc. (MC-162133). and No. 22 Hillside Corp. (MC-182453), motor carriers of passengers. Persons wishing to oppose the application must follow the rules at 49 CFR 1182.5 and 1182.8. The Board has tentatively approved the transaction, and, if no opposing comments are timely filed, this notice will be the final Board action.

DATES: Comments must be filed by February 14, 2000. Applicants may file a reply by February 28, 2000. If no comments are filed by February 14, 2000, the approval is effective on that date

ADDRESSES: Send an original and 10 copies of any comments referring to STB Docket No. MC–F–20957 to: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423–0001. In addition, send one copy of comments to applicant's representative: Fritz R. Kahn, Suite 750 West, 1100 New York Avenue, NW, Washington, DC 20005–3934.

¹By separate application simultaneously filed in Tedesco Family ESB Trust— Acquisition of Control—Academy Bus Tours, Inc., et al., STB Docket No. MC-F-20957, Tedesco Family ESB Trust (Francis Tedesco and Mark Tedesco, settlers), seeks Board approval of its acquisition of control, from Tedesco Trust, of Academy Lines, along with Academy Bus Tours, Inc. (MC-165004), and, through Franmar Logistics, Inc., a noncarrier, of Academy Bus Tours, Inc. (PA) (MC-215354), Academy Express, Inc. (MC-228481), Commuter Bus Line, Inc. (MC-162133), and No. 22 Hillside Corp. (MC-182453).

¹ By separate application simultaneously filed in *Academy Lines, Inc.—Merger— Asbury Park Transit Lines, Inc.*, STB Docket No. MC–F–20958, Board approval is being sought for the merger of Asbury Park Transit Lines, Inc. (MC–1002), into Academy Lines, Inc. (MC–106207).

FOR FURTHER INFORMATION CONTACT:

Beryl Gordon, (202) 565–1600. [TDD for the hearing impaired: (202) 565–1695.] **SUPPLEMENTARY INFORMATION:** Tedesco Family Trust seeks authority to acquire control of six motor passenger carriers through the acquisition of all of their shares of voting stock. All six passenger carriers hold federally issued operating authority and provide either local commuter bus service and other regular-route operations, or special or charter operations, or a combination of both. Collectively, these carriers operate between New York, NY, and various points in New Jersey and Pennsylvania.

Under 49 U.S.C. 14303(b), we must approve and authorize a transaction we find consistent with the public interest, taking into consideration at least: (1) The effect of the transaction on the adequacy of transportation to the public; (2) The total fixed charges that result; and (3) The interest of affected carrier

employees.

Applicant has submitted the information required by 49 CFR 1182.2, including information to demonstrate that the proposed transaction is consistent with the public interest under 49 U.S.C. 14303(b). Specifically, applicant has shown that the common control of the six bus lines will have a positive effect on the adequacy of transportation to the public and will result in no increase in fixed charges and no changes in employment. See 49 CFR 1182.2(a)(7). Additional information may be obtained from applicant's representative.

On the basis of the application, we find that the proposed acquisition of control is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated and, unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this decision will take effect automatically and will be the final Board action.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

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

It is ordered:

1. The proposed acquisition of control is approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this decision will be deemed vacated.

3. This decision will be effective on February 14, 2000, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Office of Motor Carrier Safety—HMCE–20, 400 Virginia Avenue, SW, Suite 600, Washington, DC 20024; (2) The U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW, Washington, DC 20530; and (3) The U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW, Washington, DC 20590.

Decided: December 21, 1999.

By the Board, Chairman Morgan, Vice Chairman Clyburn, and Commissioner Burkes.

Vernon A. Williams,

Secretary.

[FR Doc. 99–33631 Filed 12–28–99; 8:45 am] BILLING CODE 4915–00–P

DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain

Iraq

Kuwait

Lebanon

Libya

Oman

Qatar

Saudi Arabia

Syria

United Arab Emirates

Yemen Republic of

Dated: December 21, 1999.

Philip West,

International Tax Counsel (Tax Policy).
[FR Doc. 99–33783 Filed 12–28–99; 8:45 am]
BILLING CODE 4810–25–M

DEPARTMENT OF THE TREASURY

Customs Service

Modification of National Customs Automation Program Test Regarding Reconciliation

 $\textbf{AGENCY:} \ Customs \ Service, \ Treasury.$

ACTION: General notice.

SUMMARY: On February 6, 1998, a general notice was published in the Federal Register announcing the **Customs Automated Commercial** System (ACS) Reconciliation Prototype test. Additional notices announcing modifications to the prototype were published on August 18, 1998, and July 21, 1999. This notice serves to make further modifications, as well as to announce operational aspects of the prototype not covered in the previous notices. These changes include, among other things, making the filing of NAFTA Reconciliations optional and announcing a liquidated damages process for late-filed and non-filed Reconciliations. Other aspects of the prototype test not affected by the changes announced in this notice remain the same.

DATES: The prototype testing period started on October 1, 1998. It will run for approximately two years from that date and may be extended. Applications to participate in the prototype will be accepted throughout the duration of the prototype. The liquidated damages provision and the change regarding optional filing of NAFTA Reconciliations set forth in this notice are effective on the date this document is published in the Federal Register.

ADDRESS: Written inquiries regarding participation in the prototype test should be addressed to Ms. Shari McCann, Reconciliation Team, U.S. Customs Service, 1300 Pennsylvania Ave. N.W., Mailstop 5.2A, Washington, DC, 20229–0001.

FOR FURTHER INFORMATION CONTACT: Mr. Don Luther at (202) 927–0915 or Ms. Shari McCann at (202) 927–1106.

SUPPLEMENTARY INFORMATION:

I. Administrative Procedure

Reconciliation, a planned component of the National Customs Automation Program (NCAP), as provided for in Title VI (Subtitle B) of the North American Free Trade Agreement Implementation Act (the NAFTA Implementation Act; Pub. L. 103–182, 107 State. 2057 (December 8, 1993)), is currently being tested by Customs under the Customs Automated Commercial System (ACS) Prototype test. Customs announced and explained the prototype