

(collectively, applicants), filed an application under 49 U.S.C. 14303 to acquire control of Midnight Sun Tours, Inc. (Midnight Sun), a motor passenger carrier. Persons wishing to oppose this application must follow the rules under 49 CFR part 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 October 16, 2000. Applicants may file a reply by October 30, 2000. If no comments are filed by October 16, 2000, this notice is effective on that date.

**ADDRESSES:** Send an original and 10 copies of any comments referring to STB Docket No. MC-F-20973 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 any comments to applicants' representative: Betty Jo Christian, Steptoe & Johnson LLP, 1330 Connecticut Avenue, NW., Washington, DC 20036.

**FOR FURTHER INFORMATION CONTACT:** Joseph H. Dettmar (202) 565-1600. [TDD for the hearing impaired: 1-800-877-8339.]

#### **SUPPLEMENTARY INFORMATION:**

Stagecoach is a public limited corporation organized under the laws of Scotland. With operations in several countries, Stagecoach is one of the world's largest providers of passenger transportation services. Stagecoach had annual revenues for the fiscal year ending April 30, 2000, of \$3.29 billion. Coach is a Delaware corporation that currently controls over 80 motor passenger carriers.

Stagecoach and its subsidiaries currently control Coach,<sup>1</sup> its noncarrier regional management subsidiaries, and the motor passenger carriers jointly controlled by Coach and the management subsidiaries.<sup>2</sup> In previous Board decisions, Coach management subsidiaries, including Coach USA Southeast, Inc., have obtained authority to control motor passenger carriers jointly with Coach.<sup>3</sup>

Applicants state that, on May 2, 2000, Coach purchased all of the stock of Tour USA International, Inc. (Tour USA), then a noncarrier. In a transaction

approved by the Federal Motor Carrier Safety Administration, Tour USA simultaneously acquired federally-issued interstate motor passenger carrier operating authority held by an individual, Raimo Nikunen d/b/a Midnight Sun. Simultaneous with that acquisition, Coach placed the stock of Tour USA, the name of which corporation was subsequently changed to Midnight Sun, into an independent voting trust. The control transaction that is the subject of this application will not involve any further transfer of the federal operating authority held by Midnight Sun and will not entail any change in its operations.<sup>4</sup> Midnight Sun will also be jointly controlled by Coach USA Southeast, Inc.

Applicants have submitted information, as required by 49 CFR 1182.2(a)(7), to demonstrate that the proposed acquisition of control is consistent with the public interest under 49 U.S.C. 14303(b). Applicants state that the proposed transaction will not reduce competitive options, adversely impact fixed charges, or adversely impact the interests of the employees of Midnight Sun. In addition, applicants have submitted all of the other statements and certifications required by 49 CFR 1182.2. Additional information, including a copy of the application, may be obtained from the applicants' representative.

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.

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 as having been vacated.

3. This decision will be effective on October 16, 2000, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration—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: August 22, 2000.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 00-21922 Filed 8-29-00; 8:45 am]

**BILLING CODE 4915-00-P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

[INTL-64-93]

### **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 an existing final regulation, INTL-64-93

<sup>1</sup> Stagecoach controls Coach through various subsidiaries, namely, SUS 1 Limited, SUS 2 Limited, Stagecoach General Partnership, and SCH US Holdings Corp.

<sup>2</sup> See *Stagecoach Holdings PLC—Control—Coach USA, Inc., et al.*, STB Docket No. MC-F-20948 (STB served July 22, 1999).

<sup>3</sup> See *Coach USA, Inc. and Coach USA North Central, Inc.—Control—Nine Motor Carriers of Passengers*, STB Docket No. MC-F-20931, et al. (STB served July 14, 1999).

<sup>4</sup> Midnight Sun is a Florida corporation. It holds federally-issued operating authority in Docket No. MC-213275, authorizing it to provide charter and special services between points in the United States. Midnight Sun operates a fleet of 28 buses and employs approximately 40 full-time employees. Its operations are composed primarily of charter services in Florida and between Florida and other states. For the 12-month period ending March 31, 2000, Midnight Sun and its predecessor owner earned operating revenues of approximately \$2.8 million.

(TD 8611), Conduit Arrangements Regulations (§§ 1.881-4 and 1.6038A-3).

**DATES:** Written comments should be received on or before October 30, 2000 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Conduit Arrangements Regulations.

*OMB Number:* 1545-1440.

*Regulation Project Number:* INTL-64-93.

**Abstract:** This regulation provides rules that permit the district director to recharacterize a financing arrangement as a conduit arrangement. The recharacterization will affect the amount of U.S. withholding tax due on financing transactions that are part of the financing arrangement. This regulation affects withholding agents and foreign investors who engage in multi-party financing arrangements.

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 1,000.

**Estimated Time Per Respondent:** 10 hours.

**Estimated Total Annual Burden Hours:** 10,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to

respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 16, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-22211 Filed 8-29-00; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of South Florida Citizen Advocacy Panel**

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the South Florida Citizen Advocacy Panel will be held in Sunrise, Florida.

**DATES:** The meeting will be held Friday, September 22, 2000 and Saturday, September 23, 2000.

**FOR FURTHER INFORMATION CONTACT:** Nancy Ferree at 1-888-912-1227, or 954-423-7973.

**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 Citizen Advocacy Panel will be held Friday, September 22, 2000 from 6:00 pm to 9:00 pm and Saturday, September 23, 2000 from 9:00 am to 12:00 pm, in Room 225, CAP Office, 7771 W. Oakland Park Blvd., Sunrise, Florida 33351. The public is invited to make oral comments. Individual comments will be limited to 10 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 954-423-7973, or write Nancy Ferree, CAP Office, 7771 W. Oakland Park Blvd. Rm. 225, Sunrise, FL 33351. Due to limited conference space, notification of intent to attend the meeting must be made with Nancy Ferree. Ms. Ferree can be reached at 1-888-912-1227 or 954-423-7973.

The Agenda will include the following: various IRS issue updates and reports by the CAP sub-groups.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: August 17, 2000.

**M. Cathy Vanhorn,**

*Director, CAP, Communications & Liaison.*

[FR Doc. 00-22212 Filed 8-29-00; 8:45 am]

**BILLING CODE 4830-01-P**