

Manager, Docket Operations, telephone: (800) 647-5527.

#### SUPPLEMENTARY INFORMATION:

##### Background

MARAD, in consultation with the California State Historic Preservation Officer, determined that the ex-USNS COMET is eligible for listing on the National Register of Historic Places under Criterion c. The ex-USNS COMET is considered to be the first purpose-built oceangoing “roll-on/roll-off” vessel. Roll-on/roll-off, or Ro/Ro, describes how wheeled-vehicular cargo is loaded and unloaded. This method was first developed during WWII for amphibious assault operations using short range landing craft. In the postwar period, the concept was refined and expanded beyond the assault class to include the rapid delivery by ship of vehicles carrying military supplies and equipment that could be immediately driven into forward staging areas. This eventually led to the development of the commercial Ro/Ro trade, particularly for cars and light trucks. The ex-USNS COMET has been nicknamed the “Mother of All Ro/Ros” in honor of its pioneering design.

##### Public Participation

Your comments must be written and in English. To ensure that your comments are correctly filed in the Docket, please include the docket number in your comments. MARAD encourages you to provide concise comments. However, you may attach necessary additional documents to your comments. There is no limit on the length of the attachments. Please submit your comments, including the attachments, following the instructions provided under the above heading entitled **ADDRESSES**.

If you wish to submit any information under a claim of confidentiality, you should submit three copies of your complete submission, including the information you claim to be confidential business information, to the U.S. Department of Transportation, Maritime Administration, Office of Legislation and Regulations, MAR-225, W24-220, 1200 New Jersey Avenue SE., Washington, DC 20590. When you send comments containing information claimed to be confidential information, you should include a cover letter setting forth with specificity the basis for any such claim.

MARAD will consider all comments received before the close of business on the comment closing date indicated above under **DATES**. MARAD will not consider comments received after that date.

For access to the docket to read background documents, including those referenced in this document, or to submit or read comments received, please go to the Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE., West Building, Room W12-140, Washington, DC 20590. The Docket Management Facility is open 9:00 a.m. to 5:00 p.m., Monday through Friday, except on Federal holidays. To review documents, read comments or to submit comments, the docket is also available online at <http://www.regulations.gov>, keyword search MARAD-2014-0052.

Please note that even after the comment period has closed, MARAD will continue to file relevant information in the Docket as it becomes available. Accordingly, MARAD recommends that you periodically check the Docket for new material.

##### Privacy Act

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review the DOT Privacy Act system of records notice for the Federal Docket Management System (FDMS) in the **Federal Register** published on January 17, 2008, (73 FR 3316) at <http://edocket.access.gpo.gov/2008/pdf/E8-785.pdf>.

##### Regulation Identifier Number (RIN)

A regulation identifier number (RIN) is assigned to each regulatory action listed in the Unified Agenda of Federal Regulations. The Regulatory Information Service Center publishes the Unified Agenda in April and October of each year. The RIN number contained in the heading of this document can be used to cross-reference this action with the Unified Agenda.

**Authority:** The National Defense Authorization Act for Fiscal Year 2004, § 3512 of Public Law 108-136 and the National Historic Preservation Act, 16 U.S.C. 470 *et seq.*

By Order of the Maritime Administrator.

Dated: April 1, 2014.

**Julie P. Agarwal,**

*Secretary, Maritime Administration.*

[FR Doc. 2014-07673 Filed 4-22-14; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35816]

#### **Chai Trust Company, LLC, EGI-Fund (14-16) Investors, L.L.C., and EGI-IPH Investors, L.L.C.—Acquisition of Control Exemption—Iowa Pacific Holdings, LLC and Permian Basin Railways, Inc.**

Chai Trust Company, LLC (Chai Trust), EGI-Fund (14-16) Investors, L.L.C. (EGI-Fund), and EGI-IPH Investors, L.L.C. (EGI-IPH) (collectively, Chai-EGI), all noncarriers, have filed a verified notice of exemption under 49 CFR 1180.2(d)(2) to acquire control of Iowa Pacific Holdings, LLC (IPH), which directly and indirectly controls 10 Class III rail carriers.<sup>1</sup>

According to Chai-EGI, Chai Trust controls EGI Fund, which controls EGI-IPH, a noncarrier holding company that was formed to acquire a controlling share of the membership interests of IPH. IPH is a noncarrier short line railroad holding company that owns 100% of Permian Basin Railways, Inc. (PBR), another noncarrier short line railroad holding company. Through PBR, IPH indirectly controls nine common carrier short line railroads.<sup>2</sup> In addition, IPH directly controls Rusk, Palestine & Pacific Railroad, LLC and Pullman.

Chai-EGI will, pursuant to an agreement,<sup>3</sup> purchase approximately 80% of IPH's membership interests. The remaining approximately 20% of the membership interests will be retained by certain existing IPH members who constitute IPH's senior management. Chai-EGI intends to consummate the transaction on or about May 8, 2014 (the effective date of the exemption is May 7, 2014, 30 days after the verified notice

<sup>1</sup> In addition, according to Chai-EGI, IPH directly controls The Pullman Sleeping Car Company, LLC (Pullman), which is awaiting a determination as to its legal/regulatory status as a rail carrier in *The Pullman Sleeping Car Company—Petition for Exemption from 49 U.S.C. Subtitle IV*, Docket No. FD 35738. Chai-EGI states that it is including Pullman in the scope of this notice of exemption out of an abundance of caution.

<sup>2</sup> Those nine railroads are: (1) Austin & Northwestern Railroad Company, Inc., operating as the Texas-New Mexico Railroad; (2) Chicago Terminal Railroad; (3) Mount Hood Railroad; (4) San Luis & Rio Grande Railroad Company, Inc.; (5) Saratoga & North Creek Railway, LLC; (6) West Texas & Lubbock Railway Company, Inc.; (7) West Texas & Lubbock Railroad Company, Inc.; (8) Massachusetts Coastal Railroad, LLC; and (9) Santa Cruz and Monterey Bay Railway Company.

<sup>3</sup> A copy of a draft of the agreement was submitted under seal along with a motion for protective order pursuant to 49 CFR 1104.14(b). That motion will be addressed in a separate decision.

of exemption was filed). Chai-EGI states that the purpose of this transaction is to improve the revenue base of the railroads controlled by IPH through access to Chai-EGI's resources and to achieve economies of scale through greater centralization of administrative functions. Furthermore, Chai-EGI states that it plans to provide or secure access to sources of capital that will, in turn, promote growth among IPH's railroads.

Chai-EGI certifies that: (1) None of the rail lines and carriers to be controlled pursuant to this notice of exemption connect with one another; (2) the subject control transaction is not a part of a series of anticipated transactions that would connect some or all of the rail lines; 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 pursuant to 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 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 no later than April 30, 2014 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35816, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy must be served on Myles L. Tobin, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

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

Decided: April 18, 2014.

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

**Raina S. White,**  
Clearance Clerk.

[FR Doc. 2014-09265 Filed 4-22-14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 18, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before May 23, 2014 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

**OMB Number:** 1545-0895.

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

**Title:** Form 3800, General Business Credit.

**Form:** Form 3800.

**Abstract:** Internal Revenue Code section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment credit, jobs credit, alcohol fuel credit, research credit, low-income housing credit, disabled access credit, enhanced oil recovery credit, etc. Form 3800 is used to figure the correct credit.

**Affected Public:** Businesses or other for-profit organizations; Farms; Individuals or households.

**Estimated Annual Burden Hours:** 8,345,000.

**OMB Number:** 1545-1395.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** Form 8838—Consent to Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.

**Form:** Form 8838.

**Abstract:** Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. A transferor must file the form if it enters into a gain recognition agreement pursuant to Internal Revenue Code section 367(a). A domestic corporation and distributee foreign corporation must file the form if a gain recognition agreement under section 367(e)(2) is entered into. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

**Affected Public:** Businesses or other for-profit organizations; Farms; Individuals or households.

**Estimated Annual Burden Hours:** 5,482.

**OMB Number:** 1545-1464.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

**Abstract:** Treasury Decision 8690 contains regulations that provide guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions of \$75 or more. These regulations will affect donee organizations and individuals and entities that make payments to donee organizations.

**Affected Public:** Individuals or households; Businesses or other for-profits; and Not-for-profit institutions.

**Estimated Annual Burden Hours:** 1,975,000.

**OMB Number:** 1545-1478.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** INTL-9-95 (TD 8702—Final) Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporations.

**Abstract:** Transfers of stock or securities by U.S. persons in tax-free transactions are treated as taxable transactions when the acquirer is a foreign corporation, unless an exception applies (section 367(a)). Under the regulations, no U.S. person will qualify for an exception unless the U.S. target company complies with certain reporting requirements.

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

**Estimated Annual Burden Hours:** 1,000.