

and develop" the national transportation system.

The trailers will be built in small quantities. "Typical hauls are short" with a minimal amount of time traveling on highways compared with most freight trailers," which "diminishes the exposure for these vehicles." Reliance knows of no rear end collisions and consequent injuries with its type of trailer.

In commenting on the application, Dan Hill did not "take a position to either support or criticize Reliance/SturdyWeld's application for a temporary exemption."

As we understand it, Reliance acquired SturdyWeld in order to enter the dump body trailer market. The trailers did not comply with Standard No. 224, and Reliance has asked for a temporary exemption of two years, at the end of which it believes it will comply. In the meantime, it could not sell dump body trailers, and might lose more than half of its investment of \$2 million in SturdyWeld. Such a loss would presage a negative effect on its net income, which, on a three-year cumulative basis is \$150,793. These factors indicate that to require immediate compliance would create substantial economic hardship.

We must also find that an applicant has made a good faith effort to comply with the standard from which exemption has been requested. Understandably, if Reliance only recently learned of its noncompliance, its compliance efforts are only in the early stages. The applicant referred to compliance as "a nationwide, yet unsolved, problem," and cited three manufacturers who had received temporary exemptions from Standard No. 224: Dan Hill, Red River Manufacturing, and Beall Trailers of Washington, Inc.

In its comment, Dan Hill distinguished between horizontal discharge trailers of the type that it and Red River manufactures ("a market that consists of fewer than 400 unit sales per year"), and dump-type trailers manufactured by the applicant, Beall Trailers, and others ("on the average, 7,451 units per year (Source: The U.S. Census Bureau, measurement period 1991 through 1997).") It would appear, then, that the factual situation in the Beall exemption might afford an appropriate comparison.

We granted Beall NHTSA Temporary Exemption No. 98-5 on July 8, 1998 (63 FR 36989), and extended it to August 1, 2001 (66 FR 22069). Beall was similar in size to Reliance. It had produced 311 trailers in the year preceding the filing of its petition, of which 124 were dump

body types. Its average net income for 1995, 1996, and 1998 was slightly lower than Reliance's cumulative figure (The figure reported for 1997 was a before-taxes number). Both its original petition and petition for renewal recounted difficulties in developing a rear impact guard that was compatible with paving equipment, including hinged, retractable devices. Although Beall's exemption has expired, the company has indicated that it will have to apply for a further exemption. Beall's experience indicates that compliance by dump body trailers with Standard No. 224 can be a complex matter. Thus, the term of the exemption we are granting Reliance is the two years that it requested.

We must also find that an exemption would be in the public interest and consistent with the objectives of vehicle safety. This exemption will afford additional time for Reliance to solve its compliance issue. The vehicles produced under a temporary exemption will be built in small quantities and the time that they spend on the highways no more than the other trailers granted an exemption. Thus, the exposure of other vehicles to the rear of a trailer lacking a rear impact guard is likely to be minimal.

In consideration of the foregoing, it is hereby found that to require compliance with Standard No. 224 would result in substantial economic hardship to a manufacturer that has tried in good faith to comply with the standard, and that a temporary exemption would be in the public interest and consistent with the objectives of motor vehicle safety. Accordingly, Reliance Trailer Co, LLC is granted NHTSA Temporary Exemption No. 2001-6 from Federal Motor Vehicle Safety Standard No. 224, Rear Impact Protection, expiring October 1, 2003. The exemption covers only dump body trailers manufactured by the applicant.

Authority: 49 U.S.C. 30113; delegation of authority at 49 CFR 1.50.

Issued on October 16, 2001.

Jeffrey W. Runge,
Administrator.

[FR Doc. 01-26561 Filed 10-19-01; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 01-77]

Cancellation of Customs Broker License

AGENCY: Customs Service, Department of the Treasury.

ACTION: Customs broker license cancellation.

SUMMARY: Pursuant to section 641 of the Tariff Act of 1930, as amended, (19 U.S.C. 1641) and the Customs Regulations (19 CFR 111.51), the following Customs broker license is canceled without prejudice.

Name	License #	Port name
F.X. Coughlin Company.	4382	Detroit

Dated: October 17, 2001.

Bonni G. Tischler,

Assistant Commissioner, Office of Field Operations.

[FR Doc. 01-26521 Filed 10-19-01; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Customs Service

Quarterly IRS Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds on Customs Duties

AGENCY: Customs Service, Treasury.

ACTION: General notice.

SUMMARY: This notice advises the public of the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of Customs duties. For the quarter beginning October 1, 2001, the interest rates for overpayments will be 6 percent for corporations and 7 percent for non-corporations, and the interest rate for underpayments will be 7 percent. This notice is published for the convenience of the importing public and Customs personnel.

EFFECTIVE DATE: October 1, 2001.

FOR FURTHER INFORMATION CONTACT:

Ronald Wyman, Accounting Services Division, Accounts Receivable Group, 6026 Lakeside Boulevard, Indianapolis, Indiana 46278, (317) 298-1200, extension 1349.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the **Federal Register** on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of Customs duties shall be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 was amended (at paragraph (a)(1)(B) by the

Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, 112 Stat. 685) to provide different interest rates applicable to overpayments: one for corporations and one for non-corporations.

The interest rates are based on the short-term Federal rate and determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 2001-47 (*see*, 2001-39 IRB 1, dated September 24, 2001), the IRS determined the rates of interest for the calendar quarter beginning October 1, 2001, and ending December 31, 2001. The interest rate paid to the Treasury for underpayments will be the short-term Federal rate (4%) plus three percentage points (3%) for a total of seven percent (7%). For corporate overpayments, the rate is the Federal short-term rate (4%) plus two percentage points (2%) for a total of six percent (6%). For overpayments made by non-corporations, the rate is the

Federal short-term rate (4%) plus three percentage points (3%) for a total of seven percent (7%). These interest rates are subject to change for the calendar quarter beginning January 1, 2002, and ending March 31, 2002.

For the convenience of the importing public and Customs personnel the following list of IRS interest rates used, covering the period from before July of 1974 to date, to calculate interest on overdue accounts and refunds of Customs duties, is published in summary format.

Beginning date	Ending date	Under payments (percent)	Over payments (percent)	Corporate Overpayments (Eff. 1-1-99) (percent)
Prior to:				
070174	063075	6	6	.....
070175	013176	9	9	.....
020176	013178	7	7	.....
020178	013180	6	6	.....
020180	013182	12	12	.....
020182	123182	20	20	.....
010183	063083	16	16	.....
070183	123184	11	11	.....
010185	063085	13	13	.....
070185	123185	11	11	.....
010186	063086	10	10	.....
070186	123186	9	9	.....
010187	093087	9	8	.....
100187	123187	10	9	.....
010188	033188	11	10	.....
040188	093088	10	9	.....
100188	033189	11	10	.....
040189	093089	12	11	.....
100189	033191	11	10	.....
040191	123191	10	9	.....
010192	033192	9	8	.....
040192	093092	8	7	.....
100192	063094	7	6	.....
070194	093094	8	7	.....
100194	033195	9	8	.....
040195	063095	10	9	.....
070195	033196	9	8	.....
040196	063096	8	7	.....
070196	033198	9	8	.....
040198	123198	8	7	.....
010199	033199	7	7	6
040199	033100	8	8	7
040100	033101	9	9	8
040101	063001	8	8	7
070101	123101	7	7	6

Dated: October 17, 2001.

Robert C. Bonner,

Commissioner of Customs.

[FR Doc. 01-26520 Filed 10-19-01; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-106902-98]

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,