

those required in the regulation and because the owner's manual information correctly describes the advanced air bag system, there is no safety risk or cause for consumer confusion arising from the installed labeling.

Bentley additionally states that the vehicles otherwise comply with all advanced air bag requirements, that the owner manuals contain the correct information required for advanced airbags, and that it has no record of customers contacting the company with inquiries, complaints, or comments with regard to air bag warning labels.

Interested persons are invited to submit written data, views, and arguments on this petition. Comments must refer to the docket and notice number cited at the beginning of this notice and be submitted by any of the following methods:

a. By mail addressed to: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

b. By hand delivery to U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590. The Docket Section is open on weekdays from 10 am to 5 pm except Federal holidays.

c. Electronically by logging onto the Docket Management System Web site at <http://dms.dot.gov>. Click on "Help" to obtain instructions for filing the document electronically. Comments may be faxed to 1-202-493-2251, or may be submitted to the Federal eRulemaking Portal: go to <http://www.regulations.gov>. Follow the online instructions for submitting comments.

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: September 17, 2007.

Authority: 49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8.

Issued on: August 10, 2007.

Claude H. Harris,
Director, Office of Vehicle Safety Compliance.
[FR Doc. E7-16127 Filed 8-15-07; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2007-28927; Notice 1]

Sidump'r Trailer Company, Inc., Receipt of Petition for Decision of Inconsequential Noncompliance

Sidump'r Trailer Company, Inc. ("Sidump'r") has determined that the rear impact guards on certain trailers that it manufactured between January 10, 2006 and April 13, 2007 do not comply with paragraph S5.1 of 49 CFR 571.224, Federal Motor Vehicle Safety Standard (FMVSS) No. 224, *Rear Impact Protection*. Sidump'r has filed an appropriate report pursuant to 49 CFR Part 573, *Defect and Noncompliance Responsibility Reports*.

Pursuant to 49 U.S.C. 30118(d) and 30120(h), Sidump'r has petitioned for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of the Sidump'r petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the petition.

Affected are approximately 416 model 223, 325 and 425 side dump bulk material hauling trailers manufactured by Sidump'r between January 10, 2006 and April 13, 2007. Paragraph S5.1.3 *Guard Rear Surface* of FMVSS No. 224 requires:

At any height 560 mm or more above the ground, the rearmost surface of the horizontal member of the guard shall be located as close as practical to a transverse vertical plane tangent to the rear extremity of the vehicle, but no more than 305 mm forward of that plane.

Paragraph S5.1.2 *Guard Height* of FMVSS No. 224 requires:

The vertical distance between the bottom edge of the horizontal member of the guard and the ground shall not exceed 560 mm at any point across the full width of the member.

Sidump'r first became aware of the noncompliance of these trailers when Sidump'r received a customer inquiry on or about February 27, 2007 regarding the rear impact guards installed on the subject trailers. As a result of this inquiry, Sidump'r stated that it commenced a thorough engineering evaluation of the rear end of the subject trailers to determine whether they meet the requirements of FMVSS No. 224. Following this engineering evaluation

and after consultation with its counsel, Sidump'r determined that the trailers do not comply with FMVSS No. 224.

Specifically, Sidump'r has determined that the location of those guards does not meet the requirements of paragraph S5.1.3 of FMVSS No. 224 because there is a "push block" located at the rear of the trailer chassis extending 23.62 inches (600 mm) to the rear of the rear impact guard. Sidump'r stated that it considered the "push blocks" to be the "rear extremities" of the subject trailers. Therefore, it concluded that the rearmost surface of the horizontal members of the rear impact guards are located 11.62 inches (295 mm) too far forward of the "rear extremity" of the trailers to conform with the requirements of paragraph S5.1.3.

Sidump'r also examined the possibility of the "push block" itself serving as the rear impact guard. It determined that the "push block" itself does not constitute a compliant rear impact guard as originally installed because it exceeds the maximum ground clearance of 22 inches (560 mm) allowed by paragraph S5.1.2 of FMVSS No. 224 by 1.5 inches (38.1 mm).

Sidump'r stated that it has corrected the problem that caused the noncompliance in the trailers they produced after April 20, 2007 by modifying the design of the trailers to incorporate a horizontal member mounted to the underside of the "push block" assembly.

Sidump'r also stated that it believes this noncompliance is inconsequential to motor vehicle safety and that no further corrective action is warranted due to the geometric characteristics of the trailers and the nature of their field usage. Specifically, Sidump'r makes the arguments that the overall level of safety of the subject trailers is equivalent to a compliant trailer because their "push block" is comparable to a compliant rear impact guard based on dimensional considerations, and that the trailers spend a limited amount of time on public roads.

Sidump'r additionally supported its position by citing several previous decisions where NHTSA granted temporary exemptions to FMVSS No. 224 as the result of petitions filed under 49 CFR Part 555 *Temporary Exemption From Motor Vehicle Safety and Bumper Standards* for noncompliances that it considers similar in consequence to those covered in the instant petition.

Sidump'r did not state if it knows of any accidents or other issues associated with this noncompliance.

Interested persons are invited to submit written data, views, and

arguments on this petition. Comments must refer to the docket and notice number cited at the beginning of this notice and be submitted by any of the following methods:

a. By mail addressed to: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

b. By hand delivery to U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except Federal Holidays.

c. Electronically by logging onto the Docket Management System Web site at <http://dms.dot.gov>. Click on "Help" to obtain instructions for filing the document electronically. Comments may be faxed to 1-202-493-2251, or may be submitted to the Federal eRulemaking Portal: go to <http://www.regulations.gov>. Follow the online instructions for submitting comments.

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: September 17, 2007.

Authority: 49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8.

Issued on: August 10, 2007.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.

[FR Doc. E7-16093 Filed 8-15-07; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notice 2004-59

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 Notice 2004-59, Plan Amendments Following Election of Alternative Deficit Reduction Contribution.

DATES: Written comments should be received on or before October 15, 2007 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202)622-3179, or through the internet at (Larnice.Mack@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: Plan Amendments Following Election of Alternative Deficit Reduction Contribution.

OMB Number: 1545-1889.

Notice Number: Notice 2004-59.

Abstract: Notice 2004-59 sets forth answers to certain questions raised by the public when there is an amendment to an election to take advantage of the alternative deficit reduction contribution described in Public Law 108-218. This notice requires what are designed as restricted amendments.

Current Actions: There are no changes being made to the notice at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 100.

Estimated Average Time Per Respondent: 4 hours.

Estimated Total Annual Burden Hours: 400.

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 1, 2007.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. E7-16072 Filed 8-15-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 5500, 5500-C/R, and Schedules (1998 Version)

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 Form 5500, 5500-C-R, and Schedules Annual Return/Report of Employee Benefit Plan (1998 Version).

DATES: Written comments should be received on or before October 15, 2007 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or