

3.5826. Chrysler stated that NHTSA's theft rates for the Jeep Wrangler vehicles for model years 2000, 2001, 2002, 2003 and 2004 are 1.9208, 2.4561, 1.9980, 1.4609 and 1.4406 respectively. Chrysler stated that vehicles subject to the parts marking requirements that subsequently are equipped with ignition immobilizer systems as standard equipment indicate that even lower theft rates can be expected from a vehicle equipped with standard ignition immobilizer systems.

Chrysler offered the Jeep Grand Cherokee vehicles as an example of vehicles subject to part 541 parts marking requirements that subsequently are equipped with ignition immobilizer systems as standard equipment. NHTSA's theft rates for the Jeep Grand Cherokee vehicles for model years prior to 1999 (1995 through 1998) when an immobilizer was not offered as standard equipment is 5.3574, which is significantly higher than the 1990/1991 median theft rate. Chrysler indicated that, since the introduction of immobilizer systems as standard equipment on the Jeep Grand Cherokee vehicles, the average theft rate for the MY 1999 through 2004 is 2.6713, which is significantly lower than the 1990/1991 median theft rate of 3.5826. The Jeep Grand Cherokee vehicles were granted an exemption from the parts marking requirements beginning with MY 2004 vehicles.

On the basis of this comparison, Chrysler has concluded that the proposed antitheft device is no less effective than those devices installed on lines for which NHTSA has already granted full exemption from the parts-marking requirements.

Based on the information Chrysler has provided about its device, the agency concludes that the antitheft device for the Jeep Wrangler vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the Theft Prevention Standard (49 CFR part 541). The agency concludes that the device will provide four of the five types of performance listed in § 543.6(a)(3): Promoting activation; preventing defeat or circumvention of the device by unauthorized persons; preventing operation of the vehicle by unauthorized entrants; and ensuring the reliability and durability of the device.

As required by 49 U.S.C. 33106 and 49 CFR 543.6(a)(4) and (5), the agency finds that Chrysler has provided adequate reasons for its belief that the antitheft device will reduce and deter theft. This conclusion is based on the information Chrysler provided about its antitheft device.

For the foregoing reasons, the agency hereby grants in full Chrysler's petition for an exemption for the MY 2009 Jeep Wrangler vehicle line from the parts-marking requirements of 49 CFR part 541. The agency notes that 49 CFR part 541, Appendix A-1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR 543.7(f) contains publication requirements incident to the disposition of all part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the antitheft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

If Chrysler decides not to use the exemption for this line, it must formally notify the agency. If such a decision is made, the line must be fully marked as required by 49 CFR 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Chrysler wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. Part 543.7(d) states that a part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the anti-theft device on which the line's exemption is based. Further, § 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden that part 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be *de minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes the effects of which might be characterized as *de minimis*, it should consult the agency before preparing and submitting a petition to modify.

Authority: 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: October 31, 2007.

Stephen R. Kratzke,

Associate Administrator for Rulemaking.

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-204 (Sub-No. 2X)]

Cape Fear Railways, Inc.— Abandonment Exemption—in Cumberland County, NC

Cape Fear Railways, Inc. (CF), has filed a notice of exemption under 49 CFR part 1152 subpart F—*Exempt Abandonments* to abandon a 4.9-mile rail line, referred to as the Skibo-Fort Bragg line, from Skibo to the southern border of the Fort Bragg line, also known as the Skibo A&R line, in Cumberland County, NC. The line traverses United States Postal Service Zip Code 28301.

CF has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic to be rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on December 6, 2007, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,¹ formal expressions of intent to file an OFA under 49 CFR

¹ The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

1152.27(c)(2),² and trail use/rail banking requests under 49 CFR 1152.29 must be filed by November 16, 2007. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by November 26, 2007, with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to CF's representative: Evelyn M. Suarez and Williams Mullen, A Professional Corporation, 1666 K Street, NW., Suite 1200, Washington, DC 20006.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

CF has filed a combined environmental and historic report that addresses the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by November 9, 2007. Interested persons may obtain a copy of the EA by writing to SEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 245-0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), CF shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by CF's filing of a notice of consummation by November 6, 2008, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: October 29, 2007.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams,
Secretary.

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² Each OFA must be accompanied by the filing fee, which currently is set at \$1,300. See 49 CFR 1002.2(f)(25).

DEPARTMENT OF THE TREASURY

Tax on Certain Imported Substances (Synthetic Linear Fatty Alcohols); Notice of Determinations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice announces a determination, under Notice 89-61, 1989-1 C.B. 717, that the list of taxable substances in section 4672(a)(3) will be modified to include synthetic linear fatty alcohols and synthetic linear fatty alcohol ethoxylates.

DATES: *Effective Dates:* This modification is effective as of July 1, 1993, for synthetic linear fatty alcohols and October 1, 1993, for synthetic linear fatty alcohol ethoxylates.

FOR FURTHER INFORMATION CONTACT: Celia Gabrysh, Office of Associate Chief Counsel (Passthroughs and Special Industries), 202-622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Under section 4672(a), an importer or exporter of any substance may request that the Secretary determine whether the substance should be listed as a taxable substance. The Secretary shall add the substance to the list of taxable substances in section 4672(a)(3) if the Secretary determines that taxable chemicals constitute more than 50 percent of the weight, or more than 50 percent of the value, of the materials used to produce the substance. This determination is to be made on the basis of the predominant method of production. Notice 89-61, 1989-1 C.B. 717, sets forth the rules relating to the determination process.

Determinations

On October 19, 2007, the Secretary determined that synthetic linear fatty alcohols and synthetic linear fatty alcohol ethoxylates should be added to the list of taxable substances in section 4672(a)(3) of the Internal Revenue Code, effective as of July 1, 1993, and October 1, 1993, respectively.

The rate of tax prescribed for synthetic linear fatty alcohols will be based on the rate of tax for ethylene (\$4.87 per ton) multiplied by the conversion factor for ethylene for the specified synthetic linear fatty alcohol.

The rate of tax prescribed for synthetic linear fatty alcohol ethoxylates will be based on the rate of tax for ethylene (\$4.87 per ton) multiplied by the conversion factor for ethylene for

the specified synthetic linear fatty alcohol ethoxylate.

The petitioner is Vista Chemical Company, a manufacturer and exporter of these substances. The following information is the basis for the determinations.

Synthetic Linear Fatty Alcohols

Synthetic linear fatty alcohols are derived from the taxable chemical ethylene. They are produced predominantly by the Ziegler process.

The stoichiometric material consumption formula for this substance is: $x(\text{CH}_2\text{CH}_2)$ (ethylene) + $1/3\text{Al}$ (aluminum) + $1/2\text{H}_2$ (hydrogen) + $1/2\text{O}_2$ (oxygen) + H_2O (water) $\rightarrow \text{C}_{2x}\text{H}_{4x+1}\text{OH}$ (synthetic linear fatty alcohols) + $1/3\text{Al}(\text{OH})_3$ (aluminum hydroxide).

Synthetic linear fatty alcohols have been has been determined to be taxable substances because a review of the stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 50 percent by weight of the materials used in its production.

Synthetic Linear Fatty Alcohol Ethoxylates

Synthetic linear fatty alcohol ethoxylates are predominately produced by base catalyzed ethoxylation of synthetic linear alcohols with ethylene oxide.

The stoichiometric material consumption formula for this substance is: $x(\text{CH}_2\text{CH}_2)$ (ethylene) + $1/3\text{Al}$ (aluminum) + $1/2\text{H}_2$ (hydrogen) + $1/2\text{O}_2$ (oxygen) + H_2O (water) + $y(\text{CH}_2\text{CH}_2)$ (ethylene) + $y/2\text{O}_2$ (oxygen) $\rightarrow \text{C}_{2x}\text{H}_{4x+1}\text{O}(\text{CH}_2\text{CH}_2\text{O})_y\text{H}$ (synthetic linear fatty alcohol ethoxylates) + $1/3\text{Al}(\text{OH})_3$ (aluminum hydroxide).

Synthetic linear fatty alcohol ethoxylates have been has been determined to be taxable substances because a review of the stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 50 percent by weight of the materials used in its production.

Frank Boland,

Chief, Branch 7, Office of Associate Chief Counsel (Passthroughs & Special Industries).
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