home windshields. Therefore, while the use of front side window glazing with luminous transmittance less than 70 percent is technically a non-compliance, we believe the condition presents no risk to motor vehicle safety.

Fleetwood's opinion that this noncompliance is not safety related is also based upon the consideration of the great amount of visibility that is inherent in the driver packaging of the subject motor homes Factors which contribute to this visibility are:

- 1. The windshield glass is approximately 100 inches wide by 36 inches tall.
- 2. The windshield glass is installed at an incidence angle of 4 degrees back from vertical.
- 3. The involved side window glass on the Flair and Bounder brand motor homes is approximately 46 inches long by 31 inches tall. The involved side window glass on the Discovery brand motor home is approximately 52 inches long by 34 inches tall.
- 4. The involved side window glass is flat and is installed perpendicular to the ground.
- 5. The driver's seat H point ranges from approximately 50 to 62 inches from the
- 6. The involved windows have a slider feature which allows them to be positioned out of line of sight (if desired), and
- 7. Side window visibility is primarily key in sharp turning maneuvers which are typically performed at low speeds.

No comments were received on the

application.

NHTSA has reviewed Fleetwood's application and, for the reasons discussed below, concludes that the noncompliance of the Flair motor homes with a front side window light transmittance of 62 percent is inconsequential to motor vehicle safety. However, it denies the application with respect to the noncompliances of the Discovery and Bounder motor homes with a front side window light transmittance of 41 percent.

Fleetwood's argument was based in part on information from a similar inconsequentiality application from Ford Motor Company ("Ford") demonstrating that there is only a small effect upon seeing distance of a decline in light transmittance from 65 to 60 percent. Ford also cited a NHTSA report to Congress that the rake angle of certain windshields reduces the effective transmittance of light to 63 percent in some automobiles and to 55 percent in a particular minivan. (Ford's application involved 8,250 1995 Lincoln Continental passenger cars whose front door windows had a luminous transmittance of approximately 68 percent.) The application was granted (60 FR 31345) on June 14, 1995. Although a windshield might have the requisite minimum of 70 percent transmittance when tested in a vertical position, its rake angle as installed

reduces the light transmittance below 70 percent, and to 63 percent on some passenger cars, without creating a noncompliance with Standard No. 205. Given that fact, NHTSA has concluded that a value of 62 percent transmittance of the side windows on Flair motor homes is inconsequential to safety.

However, the agency cannot make the same finding with respect to the Discovery and Bounder motor homes where double pane glass has reduced the light transmittance to a reported 41 percent. Fleetwood characterized the role of front side windows as "primarily key in sharp turning maneuvers which are typically performed at low speeds and to expect no significant reduction in night time seeing distances with windows having a light transmittance of 41 percent (Fleetwood derives the 41 percent transmittance value from a double pane application of the 62 percent transmittance windows. However, the agency believes that it is closer to 38.4 percent).

NHTSA cannot accept Fleetwood's assertion that the noncomplying glazing material in the Discovery and Bounder motor homes is inconsequential. The previously mentioned report to Congress discusses a research study which included glazing of 40 percent transmittance (Rompe and Engel, "The Influence of Windshields with Lower Light Transmission in Driver's Vision During Night Driving," SAE Technical Paper 870062). The study found 25 to 35 percent reductions in the ability of subjects to detect low contrast targets in simulated twilight driving when 40 percent transmittance glazing was substituted for 76 percent transmittance glazing. NHTSA also believes that side window visibility has a much greater safety role than in simply supplementing the large windshield of a motor home in low speed turning. Clear side window visibility is necessary in times of darkness for the driver to use the outside rear view mirrors and to have direct side vision at intersections and in lane change maneuvers.

Accordingly, for the reasons discussed above, it is hereby found that the applicant has met its burden of persuasion that the noncompliance of Flair motor homes with the requirements of 49 CFR 571.205 for light transmittance in front side window glazing is inconsequential to safety. However, it is also hereby found that the applicant has not met this burden of persuasion with respect to the noncompliance of Discovery and Bounder motor homes with the requirements of 49 CFR 571.205 for light transmittance in front side window glazing, and its application is denied.

(49 U.S.C. 30108, 30120; delegations of authority at 49 CFR 1.50 and 501.8)

# Issued on: March 2, 1998. L. Robert Shelton,

Associate Administrator for Safety Performance Standards. [FR Doc. 98-5743 Filed 3-4-98; 8:45 am] BILLING CODE 4910-59-P

# **DEPARTMENT OF TRANSPORTATION**

#### **Surface Transportation Board**

[STB Finance Docket No. 33548]

# A T & L Railroad Company, Inc.-Trackage Rights Exemption—Union **Pacific Railroad Company**

Union Pacific Railroad Company (UP) has agreed to grant overhead trackage rights to A T & L Railroad Company, Inc. (ATL) over 31.65 miles of rail line in the State of Oklahoma between Oklahoma City, milepost 483.35, and El Reno, milepost 515.0 (line). The trackage rights include the right to interchange freight with all existing and future railroads at Oklahoma City and El Reno, and industry access at Oklahoma City through reciprocal switching on the same basis as available to UP and other railroads.

The transaction was scheduled to be consummated on or after February 26,

The purpose of the trackage rights is to extend ATL's existing service and to give ATL access to additional carriers and shippers.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in Norfolk and Western Ry. Co.—Trackage Rights—BN, 354 I.C.C. 605 (1978), as modified in Mendocino Coast Ry., Inc.—Lease and Operate, 360 I.C.C. 653 (1980)

This notice is filed under 49 CFR 1180.2(d)(7). If it 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 transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33548, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Eric M. Hockey, Esq., Gollatz, Griffin & Ewing,

<sup>&</sup>lt;sup>1</sup>The line is owned by the State of Oklahoma and is leased and operated by UP.

P.C., 213 West Miner Street, P.O. Box 796, West Chester, PA 19381–0796.

Decided: February 25, 1998.

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

#### Vernon A. Williams,

Secretary.

[FR Doc. 98-5718 Filed 3-4-98; 8:45 am]

BILLING CODE 4915-00-P

# **DEPARTMENT OF TRANSPORTATION**

Surface Transportation Board [STB Docket No. AB-398 (Sub-No. 5X)]

## San Joaquin Valley Railroad Company—Abandonment Exemption in Tulare and Kern Counties, CA

San Joaquin Valley Railroad Company (SJVR) has filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments* to abandon a 9-mile line of its railroad between milepost 295.2 near Richgrove and milepost 304.2 near Hollis in Tulare and Kern Counties, CA. The line traverses United States Postal Service Zip Codes 93261 and 93250.

SJVR has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) any overhead traffic on the line can 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 (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 April 4, 1998, 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 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by March 16, 1998. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by March 25, 1998, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: Fritz R. Kahn, Suite 750 West, 1100 New York Avenue, N.W., Washington, DC 20005–3934.

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

SJVR has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by March 10, 1998. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565–1545. 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), SJVR 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 SJVR's filing of a notice of consummation by March 5, 1999, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Decided: February 24, 1998.

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

### Vernon A. Williams,

Secretary.

[FR Doc. 98–5301 Filed 3–4–98; 8:45 am] BILLING CODE 4915–00–P

by a party or by the Board's Section of Environmental Analysis 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.

<sup>2</sup>Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$900. *See* 49 CFR 1002.2(f)(25). This fee is scheduled to increase to \$1000, effective March 20, 1009

# **DEPARTMENT OF THE TREASURY**

## Assistant Secretary for Management and Chief Financial Officer; IRS Citizen Advocacy Panel; Notice of Establishment

In accordance with the provisions of the Federal Advisory Committee Act, Public Law 92–463 (5 U.S.C. App.), as amended, and the General Services Administration (GSA) rule on Federal Advisory Committee Management, 41 CFR part 101–6, and after consultation with GSA, the Secretary of the Treasury has determined that the establishment of the IRS Citizen Advocacy Panel is in the public interest in connection with the performance of duties imposed on the Department by law.

The Committee will advise the Secretary, the Commissioner of Internal Revenue, and the National Taxpayer Advocate on ways to improve IRS service and responsiveness to its customers.

The Committee will consist of subcommittees located in IRS districts throughout the country. Each subcommittee of the CAP will consist of a maximum of 7 members, plus two alternates, who serve at the pleasure of the Secretary of the Treasury. A structured application process, managed at the Department of the Treasury, will be used to provide balanced panel membership representing, to the extent possible, a cross section of the taxpaying public residing in the IRS district.

The Committee will function solely as an advisory body, and in compliance with provisions of the Federal Advisory Committee Act. The charter will be filed under the Act, fifteen days from the date of publication of this notice.

Questions regarding the establishment of this committee may be directed to Michael Lewis, Director, IRS Citizen Advocacy Panel, Office of the Assistant Secretary for Management and Chief Financial Officer, Department of the Treasury, 1500 Pennsylvania Avenue N.W., Room 2421, Washington, DC 20220, (202)622–3068.

Dated: February 27, 1998.

### Michael Lewis,

Director, CAP, Office of the Assistant Secretary for Management and Chief Financial Officer.

[FR Doc. 98–5626 Filed 3–4–98; 8:45 am] BILLING CODE 4810–25–P

<sup>&</sup>lt;sup>1</sup>The Board will grant a stay if an informed decision on environmental issues (whether raised