Based on the facts that these are existing rim labeling requirements that they do not affect either the production or quantity of rims produced, NHTSA believes that this maintenance effort will not result in any net increase in the burden on those parties currently covered by existing regulations; therefore, the estimated annual burden and estimated number of respondents remains unchanged with estimated annual burden of 5,679,585, and estimated number of respondents of 6,673.

Issued on: October 18, 2002.

Stephen R. Kratzke,

Associate Administrator for Rulemaking. [FR Doc. 02–26972 Filed 10–22–02; 8:45 am] BILLING CODE 4910–59–P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA 2002-12319; Notice 2]

Guardian Industries Corporation; Grant of Application for Decision for Determination of Inconsequential Noncompliance

This notice grants the application by **Guardian Industries Corporation** (Guardian) of Auburn Hills, Michigan to be exempted from the notification and remedy requirements of 49 U.S.C. 30118 and 30120 for a noncompliance with 49 CFR 571.205, Federal Motor Vehicle Safety Standard (FMVSS) No. 205, "Glazing Materials." Guardian has filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Reports." Pursuant to 49 CFR part 556, Guardian has also applied to be exempted from the notification and remedy requirements of 49 U.S.C. Chapter 301, "Motor Vehicle Safety." The basis of the grant is that the noncompliance is inconsequential to motor vehicle safety.

Notice of receipt of the application was published June 3, 2002, (67 FR 38315) affording an opportunity for comment. The comment closing date was July 3, 2002. No comments were received.

From November 2000 to February 2001, Guardian manufactured 11,562 tempered glass sunroof parts that do not meet the labeling requirements of paragraph S6 of FMVSS No. 205. The parts were marked with the manufacturer's model number M–934, which corresponds to a tempered glass with 4.0 mm nominal thickness. The correct manufacturer's model number should have been M–937, which is

tempered glass with a 5.0 mm nominal thickness.

FMVSS No. 205, paragraph S6 "Certification and marking," requires that each piece of glazing material shall be marked in accordance with Section 6 of the American National Standard "Safety Code for Safety Glazing Materials for Glazing Materials for Glazing in Motor Vehicles Operating on Land Highways" Z-26.1-1977, January 26, 1977, as supplemented by Z26.1a, July 3, 1980 (ANS Z26). This specifies all safety glazing materials for use in accordance with this code shall be legibly and permanently marked in letters and numerals at least 0.070 inch (1.78 mm) in height, with the words "American National Standard" or the characters "AS" and, in addition, with a model number that will identify the type of construction of the glazing material.

Guardian submitted a test report indicating the tempered glass parts in question were in full compliance with 49 CFR 571.205 except that the parts were affixed with the incorrect manufacturer's model number. The noncompliance was discovered during a routine in-house quality control inspection.

NHTSA has reviewed Guardian's application and, for the reasons discussed in this paragraph, concludes that the noncompliance of the Guardian tempered glass sunroof parts is inconsequential to motor vehicle safety. Guardian has provided documentation indicating that the sunroof parts do comply with all other safety performance requirements of the standard except the labeling. In spite of the incorrect labeling being affixed to the tempered glass part described herein, the correct part was sold and shipped for use in the fabrication of the sunroof assemblies. Since the sunroof assemblies would be ordered by its unique part number and not the manufacturer's model number (i.e., M-934), the noncompliance would not result in the wrong part being used in an original equipment manufactured (OEM) application. If there was an attempt to install a mislabeled sunroof part into the sunroof assembly, Guardian confirmed to NHTSA that the glass construction would not properly fit. NHTSA also has determined that the lack of proper labeling of the sunroof parts would not affect driver visibility. The sunroof is not in the driver's normal forward field of view. Since the sunroof parts comply with all other safety performance requirements of the standard except the labeling, NHTSA determined that the noncompliance would not affect the other purposes of

FMVSS No. 205 that include reducing injuries from glazing surfaces or minimizing possibility of occupants being thrown through the vehicle windows in collisions.

In consideration of the foregoing, NHTSA has decided that the applicant has met its burden of persuasion that the noncompliance it describes is inconsequential to motor vehicle safety.

Accordingly, the application is granted, and the applicant is exempted from providing the notification of the noncompliance that is required by 49 U.S.C. 30118, and from remedying the noncompliance, as required by 49 U.S.C. 30120.

The applicant is hereby informed that all products manufactured on and after the date it determined the existence of this noncompliance must fully comply with the requirements of FMVSS No.

Authority: 49 U.S.C. 30118(b), 30120(h), delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: October 17, 2002.

Stephen R. Kratzke,

Associate Administrator for Rulemaking. [FR Doc. 02–26971 Filed 10–22–02; 8:45 am]

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board [STB Finance Docket No. 34234]

Minnesota Prairie Line, Inc.—Modified Rail Certificate

On September 23, 2002, Minnesota Prairie Line, Inc. (MPL)¹ filed a notice for a modified certificate of public convenience and necessity under 49 CFR 1150, Subpart C, Modified Certificate of Public Convenience and Necessity, to acquire the common carrier obligation for a rail line extending from approximately milepost 51.4, at or near Norwood, MN, to approximately milepost 145.7, at or near Hanley Falls, MN, a total distance of approximately 94 miles.

The line was abandoned in 1982.

Chicago and North Western

Transportation Co.—Abandonment

Between Norwood and Madison, MN,
ICC Docket No. AB–1 (Sub-No. 142)
(ICC served Dec. 2, 1982; corrected
decision served Dec. 12, 1982).

Subsequently, the Minnesota Valley
Regional Rail Authority (Authority), a
political subdivision of the State of
Minnesota, bought the line. Since the
date of the acquisition, several railroads

 $^{^1\}mathrm{MPL}$ is a subsidiary of Twin Cities & Western Railroad Company (TCW), a Class III carrier.

have attempted to acquire and operate the line without success. The most recent operator, Minnesota Central Railroad Co., filed for bankruptcy in August 2000, and MPL expresses its belief that rail freight service has not been provided over the line since that time. According to MPL, the line has been virtually inoperable for some time due to lack of maintenance, but the Authority is currently rehabilitating it.

The Authority and MPL have entered into a lease and operating agreement, effective January 15, 2002, with an initial term of 10 years, commencing upon the satisfaction of the conditions precedent set forth in the agreement, including receipt of necessary approval for rail operations.

As indicated, MPL will acquire the common carrier obligation to serve the line, pursuant to this modified certificate. MPL will contract with TCW to perform the actual service. It is currently intended that traffic will be moved east, interlining with TCW at or near Norwood, MN, though the line also connects to The Burlington Northern and Santa Fe Railway Company at or near Hanley Falls.

The line qualifies for a modified certificate of public convenience and necessity. See Common Carrier Status of States, State Agencies and Instrumentalities and Political Subdivisions, Finance Docket No. 28990F (ICC served July 16, 1981).

At this time, the track rehabilitation is being subsidized, but there are no plans for rail operations to be subsidized. MPL represents that it has obtained liability insurance coverage.

MPL intends to restore service on segments of the line as rehabilitation progresses but before the entire line is rehabilitated.² Accordingly, the following preconditions for operations apply to the line: (i) The line must be rehabilitated to FRA class 1 operating condition; (ii) a shipper must install and maintain industry track that connects to a rehabilitated portion of the line; and (iii) the shipper must arrange, at its own cost, to have goods transported to an accessible point on a rehabilitated portion of the line and there transloaded to/from railcars.

This notice will be served on the Association of American Railroads as agent for all railroads subscribing to the car-service and car-hire agreement: Association of American Railroads (Business Services Group), 50 F Street, NW., Washington DC 20001; and on the American Short Line and Regional Railroad Association: American Short Line and Regional Railroad Association, 1120 G Street, NW., Suite 520, Washington, DC 20005.

Board decisions and notices are available on our website at www.stb.dot.gov.

Decided: October 16, 2002.

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

Vernon A. Williams,

Secretary.

[FR Doc. 02–26964 Filed 10–22–02; 8:45 am] BILLING CODE 4915–00–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 calendar quarter beginning October 1, 2002, the interest rates for overpayments will be 5 percent for corporations and 6 percent for non-corporations, and the interest rate for underpayments will be 6 percent. This notice is published for the convenience of the importing public and Customs personnel.

EFFECTIVE DATE: October 1, 2002. **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 Federal short-term 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 2002-59 (see, 2002-38 IRB 557, dated September 23, 2002), the IRS determined the rates of interest for the calendar quarter beginning October 1, 2002, and ending December 31, 2002. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (3%) plus three percentage points (3%) for a total of six percent (6%). For corporate overpayments, the rate is the Federal short-term rate (3%) plus two percentage points (2%) for a total of five percent (5%). For overpayments made by non-corporations, the rate is the Federal short-term rate (3%) plus three percentage points (3%) for a total of six percent (6%). These interest rates are subject to change for the calendar quarter beginning January 1, 2003, and ending March 31, 2003.

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-pay- ments (percent)	Over-pay- ments (percent)	Corporate overpay-ments (Eff. 1–1-99)
Prior to 070174	063075	6	6	
070175	013176	9	9	
020176	013178	7	7	
020178	013180	6	6	

 $^{^{2}\,\}mathrm{The}$ Authority is performing its rehabilitation with deliberate speed, and MPL anticipates that