

Ford additionally argues that a significant portion of paragraph S4.1(k) appears to address a concern with proper installation of aftermarket seat belts into vehicles that were not originally equipped with these restraints. Ford also notes that SAE J800c which is cited in the regulation involves installation of "universal type seat belt assemblies," particularly where no seat belt had previously been installed, and that these concerns do not apply to the service seat belts. The vehicles involved in this petition have uniquely designed seat belt components and replacement seat belt assemblies are installed into the identical location from which the original parts were removed.

Ford also states that proper seat belt usage instructions are clearly explained in the Owner Handbook that is included with each new vehicle. Information concerning maintenance, periodic inspection for wear and function of the seat belts, as well as for their proper usage is included in the vehicle Owner Handbook and this information equally applies to replacement seat belt assemblies. Many Jaguar and Land Rover Owner Handbooks are also available to the public, free of charge on the Jaguar and Land Rover (GTR) Web sites.

Ford is not aware of any customer or field reports of service seat belt assemblies being incorrectly installed in the subject applications as a result of installation instructions not accompanying the service part. Ford also is not aware of any reports requesting installation instructions.

Ford also informed NHTSA that it has corrected the problem that caused these errors so that they will not be repeated in future production.

In summation, Ford states that it believes that because the noncompliances are inconsequential to motor vehicle safety that no corrective action is warranted.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or 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 am to 5 pm except Federal Holidays.

c. *Electronically:* By logging onto the Federal Docket Management System (FDMS) Web site at <http://www.regulations.gov/>. Follow the online instructions for submitting comments. Comments may also be faxed to 1-202-493-2251.

Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that two copies are provided. If you wish to receive confirmation that your comments were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to <http://www.regulations.gov/>, including any personal information provided.

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78).

You may view documents submitted to a docket at the address and times given above. You may also view the documents on the Internet at <http://www.regulations.gov/> by following the online instructions for accessing the dockets available at that Web site.

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: June 13, 2008.

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

Issued on: May 8, 2008.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.

[FR Doc. E8-10730 Filed 5-13-08; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. DOT-NHTSA-2008-0094]

Notice of Receipt of Petition for Decision That Nonconforming 1988-1994 ALPINA Burkard Bovensiepen GmbH B12 5.0 Model Passenger Cars Are Eligible for Importation

AGENCY: National Highway Traffic Safety Administration, DOT.

ACTION: Notice of receipt of petition for decision that nonconforming 1988-1994 ALPINA Burkard Bovensiepen GmbH (ALPINA) B12 5.0 model passenger cars are eligible for importation.

SUMMARY: This document announces receipt by the National Highway Traffic Safety Administration (NHTSA) of a petition for a decision that 1988-1994 ALPINA B12 5.0 model passenger cars that were not originally manufactured to comply with all applicable Federal motor vehicle safety standards (FMVSS) are eligible for importation into the United States because they have safety features that comply with, or are capable of being altered to comply with, all such standards.

DATE: The closing date for comments on the petition is June 13, 2008.

ADDRESSES: Comments should refer to the docket and notice numbers above and be submitted by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov/>. Follow the online instructions for submitting comments.

- *Mail:* Docket Management Facility: U.S. Department of Transportation, 1200 New Jersey Avenue, SE., West Building, Ground Floor, Room W12-140, Washington, DC 20590-0001.

- *Hand Delivery or Courier:* West Building, Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal holidays.

- *Fax:* 202-493-2251.

Instructions: Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that

two copies are provided. If you wish to receive confirmation that your comments were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. Please see the Privacy Act heading below.

Privacy Act: Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477–19478).

How to Read Comments Submitted to the Docket: You may read the comments received by Docket Management at the address and times given above. You may also view the documents from the Internet at <http://www.regulations.gov>.

Follow the online instructions for accessing the dockets. The docket ID number and title of this notice are shown at the heading of this document notice. Please note that even after the comment closing date, we will continue to file relevant information in the Docket as it becomes available. Further, some people may submit late comments. Accordingly, we recommend that you periodically search the Docket for new material.

FOR FURTHER INFORMATION CONTACT: Coleman Sachs, Office of Vehicle Safety Compliance, NHTSA (202–366–3151).

SUPPLEMENTARY INFORMATION:

Background

Under 49 U.S.C. 30141(a)(1)(B), a motor vehicle that was not originally manufactured to conform to all applicable FMVSS, and has no substantially similar U.S.-certified counterpart, shall be refused admission into the United States unless NHTSA has decided that the motor vehicle has safety features that comply with, or are capable of being altered to comply with, all applicable FMVSS based on destructive test data or such other evidence as NHTSA decides to be adequate.

Petitions for eligibility decisions may be submitted by either manufacturers or importers who have registered with NHTSA pursuant to 49 CFR Part 592. As specified in 49 CFR 593.7, NHTSA publishes notice in the **Federal Register** of each petition that it receives, and affords interested persons an opportunity to comment on the petition.

At the close of the comment period, NHTSA decides, on the basis of the petition and any comments that it has received, whether the vehicle is eligible for importation. The agency then publishes this decision in the **Federal Register**.

101 Innovations, LLC, of Ferndale, Washington (101 Innovations)(Registered Importer 07–350) has petitioned NHTSA to decide whether nonconforming 1988–1994 ALPINA B12 5.0 model passenger cars are eligible for importation into the United States. 101 Innovations believes that these vehicles are capable of being modified to meet all applicable FMVSS.

In its petition, 101 Innovations stated its belief that nonconforming 1988–1994 ALPINA B12 5.0 model passenger cars are substantially similar to both the U.S. version 1988–1994 BMW 7-series (e32) passenger cars and the nonconforming 1988–1994 BMW 7-series (e32) passenger cars that are eligible for importation by Registered Importers under vehicle eligibility number VSP–299 and VSA–28. 101 Innovations explained that the subject 1988–1994 ALPINA B12 5.0 model passenger cars were originally manufactured by BMW as 7-series (e32) passenger cars and were subsequently altered by ALPINA Burkard Bovensiepen GmbH. 101 Innovations additionally explained that ALPINA Burkard Bovensiepen GmbH assigned new VINs to the altered vehicles prior to the vehicles being sold as ALPINA brand vehicles in Europe and other regions outside of the United States. While there may be similarities between the 1988–1994 ALPINA B12 5.0 model passenger cars and the 1988–1994 BMW 7-series (e32) passenger cars that BMW has manufactured for importation into and sale in the United States, NHTSA has decided that due to the vehicle and VIN alterations, the 1988–1994 ALPINA B12 5.0 model passenger cars cannot be regarded as substantially similar to 1988–1994 BMW 7-series (e32) passenger cars for the purpose of establishing import eligibility under section 30141(a)(1)(A). Therefore, we will construe 101 Innovation's petition as a petition pursuant to 49 U.S.C. 30141(a)(1)(B), seeking to establish import eligibility for the 1988–1994 ALPINA B12 5.0 model passenger cars on the basis that they have safety features that comply with, or are capable of being modified to comply with, the FMVSS based on destructive test data or such other evidence that NHTSA decides to be adequate.

101 Innovations submitted information with its petition intended to demonstrate that non-U.S. certified 1988–1994 ALPINA B12 5.0 model

passenger cars conform to many FMVSS and are capable of being altered to comply with all other standards to which they were not originally manufactured to conform.

Specifically, the petitioner claims, based on a comparison with the U.S. certified 1988–1994 BMW 7-series (e32) passenger cars, that non-U.S. certified 1988–1994 ALPINA B12 5.0 model passenger cars, as originally manufactured, conform to: Standard Nos. 102 *Transmission Shift Lever Sequence, Starter Interlock, and Transmission Braking Effect*, 103 *Windshield Defrosting and Defogging Systems*, 104 *Windshield Wiping and Washing Systems*, 105 *Hydraulic Brake Systems*, 106 *Brake Hoses*, 107 *Reflecting Surfaces*, 109 *New Pneumatic Tires*, 113 *Hood Latch System*, 116 *Motor Vehicle Brake Fluids*, 124 *Accelerator Control Systems*, 201 *Occupant Protection in Interior Impact*, 202 *Head Restraints*, 204 *Steering Control Rearward Displacement*, 205 *Glazing Materials*, 206 *Door Locks and Door Retention Components*, 207 *Seating Systems*, 210 *Seat Belt Assembly Anchorages*, 211 *Wheel Nuts, Wheel Discs and Hub Caps*, 212 *Windshield Mounting*, 214 *Side Impact Protection*, 216 *Roof Crush Resistance*, 219 *Windshield Zone Intrusion*, 301 *Fuel System Integrity*, and 302 *Flammability of Interior Materials*.

In addition, the petitioner claims that the vehicles comply with the Bumper Standard found in 49 CFR part 581.

The petitioner also contends that the vehicles are capable of being altered to meet the following standards, in the manner indicated:

Standard No. 101 *Controls and Displays*: Installation of U.S.-model instrument cluster and U.S.-version software.

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: Installation of U.S.-model: (a) Headlamps; (b) front and rear side marker lamps; and (c) rear high mounted stop lamp and associated wiring.

Standard No. 110 *Tire Selection and Rims*: Installation on the vehicle of a tire information placard.

Standard No. 111 *Rearview Mirrors*: Installation of a U.S.-model passenger side rearview mirror, or inscription of the required warning statement on the face of that mirror.

Standard No. 114 *Theft Protection*: Installation of U.S.-version software and a U.S.-model ignition switch to meet the requirements of this standard.

Standard No. 115 *Vehicle Identification*: Installation of a vehicle identification plate near the left

windshield post to meet the requirements of this standard.

Standard No. 118 Power-Operated Window, Partition, and Roof Panel Systems: Inspection of all vehicles and modification or deactivation of any remote activation features that cause the system not to conform to the standard.

Standard No. 208 Occupant Crash Protection: (a) Installation of U.S.-model knee bolsters; and (b) inspection of all vehicles and replacement of any non U.S.-model air bag system components, including all warning systems, warning labels and telltales, with U.S.-model components on vehicles not already so equipped.

Standard No. 209 Seat Belt Assemblies: Inspection of all vehicles and replacement of any non U.S.-model seat belt components on vehicles not already so equipped.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above addresses both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

Authority: 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: May 8, 2008.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.

[FR Doc. E8-10729 Filed 5-13-08; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 35125]

Dakota, Minnesota & Eastern Railroad Corporation—Acquisition Exemption—Line of BNSF Railway Company

AGENCY: Surface Transportation Board, DOT.

ACTION: Notice of exemption.

SUMMARY: Under 49 U.S.C. 10502, the Board is granting a petition for exemption from the prior approval requirements of 49 U.S.C. 10902 for Dakota, Minnesota & Eastern Railroad Corporation to acquire from BNSF Railway Company an approximately 3.5-mile rail line, known as the Yale Extension, extending from milepost 145.0 to milepost 148.5 in Yale, SD. The exemption is subject to employee protective conditions.

DATES: The exemption will be effective on June 13, 2008. Petitions to stay must be filed by May 29, 2008. Petitions to reopen must be filed by June 9, 2008.

ADDRESSES: An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35125, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on petitioner's representative: William C. Sippel, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

FOR FURTHER INFORMATION CONTACT:

Joseph H. Dettmar, (202) 245-0395. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision. Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: May 8, 2008.

By the Board, Chairman Nottingham, Vice Chairman Mulvey, and Commissioner Buttrey.

Anne K. Quinlan,

Acting Secretary.

[FR Doc. E8-10833 Filed 5-13-08; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 7, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before June 13, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0731.

Type of Review: Extension.

Title: PS-262-82 (Final) Definition of an S Corporation.

Description: The regulations provide the procedures and the statements to be filed by certain individuals for making the election under section 1361(d)(2), the refusal to consent to that election, or the revocation of that election. The statements required to be filed would be used to verify that taxpayers are complying with requirements imposed by Congress under subchapter S.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,005 hours.

OMB Number: 1545-0988.

Type of Review: Extension.

Title: Form 8609, Low-Income Housing Credit Allocation Certification, Schedule A (Form 8609) Annual Statement.

Form: 8609.

Description: Owners of residential low-income rental buildings may claim a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 is used to bet a credit allocation from the housing-credit agency. The form, along with Schedule A, is used by the owner to certify necessary information required by the law.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 3,329,400 hours.

OMB Number: 1545-2089.

Type of Review: Extension.

Title: Report of Employer-Owned Life Insurance Contracts.

Form: 8925.

Description: IRC 6039I requires every policyholder of employer-owned life insurance contracts to file a return showing the number of contracts owned, the total number of employees at the end of the year, the number of such employees insured, and that the policyholder has a valid consent for each insured employee. Form 8925 is used to report this information.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 71,360 hours.

OMB Number: 1545-1570.

Type of Review: Extension.

Title: REG-120168-97 (Final)

Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

Description: Income tax return preparers who satisfy the due diligence requirements in this regulation will avoid the imposition of the penalty under section 6695(g) of the Internal Revenue Code for returns or claims for refund due after December 31, 1997. The due diligence requirements include soliciting the information necessary to