

that the vehicle's engine can only be started if the immobilizer code matches the code previously programmed into the immobilizer control module.

Mazda stated that activation of the device occurs when the operator disengages the ignition by pressing the "Engine Start" pushbutton when the vehicle is parked, and that the integration of the set/unset device (transponder key) into the immobilizer system prevents any inadvertent activation of the system. Deactivation occurs when the ignition is initially engaged by pressing the "Engine Start" pushbutton while simultaneously depressing the brake pedal.

Mazda provided data on the effectiveness of other similar antitheft devices installed on vehicle lines in support of its belief that its device will be at least as effective as those comparable devices. Specifically, Mazda stated that its device was installed on certain MY 1996 Ford vehicles as standard equipment, (*i.e.*, all Ford Mustang GT and Cobra models, Ford Taurus LX, and SHO models and Ford Sable LS models). In MY 1997, Mazda installed its immobilizer device on the entire Ford Mustang vehicle line as standard equipment. When comparing 1995 model year Mustang vehicle thefts (without immobilizers) with MY 1997 Mustang vehicle thefts (with immobilizers), Mazda referenced the National Crime Information Center's (NCIC) theft information which showed that there was a 70% reduction in theft experienced when comparing MY 1997 Mustang vehicle thefts (with immobilizers) to MY 1995 Mustang vehicle thefts (without immobilizers). Mazda also stated that the Highway Loss Data Institute's (HLDI) September 1997 Theft Loss Bulletin reported an overall theft loss decrease of approximately 50% for both the Ford Mustang and Taurus models upon installation of an antitheft immobilization device. The agency notes that the theft rate data for MYs' 2010 through 2012 are 2.2392, 1.7365 and 2.2115 respectively for the Ford Mustang vehicle line. Preliminary theft data for MY 2013 show that the theft rate for the Ford Mustang vehicle line is 2.8190, which is still below the median theft rate. Additionally, Mazda referenced a July 2000 Highway Loss Data Institute news release which compared theft loss data before and after equipping vehicles with passive immobilizer devices. The data showed an average theft reduction of approximately 50% for vehicles installed with immobilizer devices.

Based on the supporting evidence submitted by Mazda on its device, the agency believes that the antitheft device

for the (confidential) 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.

Pursuant to 49 U.S.C. 33106 and 49 CFR 543.7(b), the agency grants a petition for exemption from the parts-marking requirements of part 541 either in whole or in part, if it determines that, based upon substantial evidence, the standard equipment antitheft device 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). This conclusion is based on the information Mazda provided about its device.

For the foregoing reasons, the agency hereby grants in full Mazda's petition for exemption for the Mazda (confidential) 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. As a condition to the formal granting of Mazda's petition for exemption from the parts-marking requirements of 49 CFR part 541 for the MY 2017 (confidential) vehicle line, the agency fully expects Mazda to notify the agency of the nameplate for the vehicle line prior to its introduction into the United States Commerce for sale.

If Mazda 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 according to the requirements under 49 CFR 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Mazda 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. Section 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 antitheft 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 § 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting 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.

Issued in Washington, DC, under authority delegated in 49 CFR 1.95.

**Raymond R. Posten,**

*Associate Administrator for Rulemaking.*

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. EP 670 (Sub-No. 1)]

### Notice of Rescheduled Rail Energy Transportation Advisory Committee Meeting

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of rescheduled Rail Energy Transportation Advisory Committee meeting.

**SUMMARY:** Notice is hereby given of a meeting of the Rail Energy Transportation Advisory Committee (RETAC), pursuant to the Federal Advisory Committee Act (FACA), 5 U.S.C. app. 2 section 10(a)(2). This meeting was originally scheduled for Thursday, October 1, 2015, 80 FR 55712 (Sept. 16, 2015). However, the meeting

was postponed due to the possibility of a Federal Government shutdown.

**DATES:** The rescheduled meeting will be held on Tuesday, December 1, 2015, at 9:00 a.m., E.S.T.

**ADDRESSES:** The meeting will be held in the Hearing Room on the first floor of the Board's headquarters at 395 E Street SW., Washington, DC 20423.

**FOR FURTHER INFORMATION CONTACT:**

Michael Higgins (202) 245-0284; [Michael.Higgins@stb.dot.gov](mailto:Michael.Higgins@stb.dot.gov). [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at: (800) 877-8339].

**SUPPLEMENTARY INFORMATION:** RETAC was formed in 2007 to provide advice and guidance to the Board, and to serve as a forum for discussion of emerging issues related to the transportation of energy resources by rail, including coal, ethanol, and other biofuels, *Establishment of a Rail Energy Transportation Advisory Committee*, Docket No. EP 670. The purpose of this meeting is to continue discussions regarding issues such as rail performance, capacity constraints, infrastructure planning and development, and effective coordination among suppliers, carriers, and users of energy resources. Agenda items for this meeting include introduction of new members, a performance measures review, industry segment updates by RETAC members, a presentation on the outlook for U.S. coal consumption, and a roundtable discussion.

The meeting, which is open to the public, will be conducted in accordance with the Federal Advisory Committee Act, 5 U.S.C. app. 2; Federal Advisory Committee Management regulations, 41 CFR part 102-3; RETAC's charter; and Board procedures. Further communications about this meeting may be announced through the Board's Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Written Comments: Members of the public may submit written comments to RETAC at any time. Comments should be addressed to RETAC, c/o Michael Higgins, Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001 or [Michael.Higgins@stb.dot.gov](mailto:Michael.Higgins@stb.dot.gov).

**Authority:** 49 U.S.C. 721, 49 U.S.C. 11101; 49 U.S.C. 11121.

Decided: November 9, 2015.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Brendetta S. Jones,**  
*Clearance Clerk.*

[FR Doc. 2015-28823 Filed 11-12-15; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35963]

#### BNSF Railway Company—Temporary Trackage Rights Exemption—Union Pacific Railroad Company

Pursuant to a written temporary trackage rights agreement dated November 1, 2015, Union Pacific Railroad Company (UP) has agreed to grant restricted local temporary trackage rights to BNSF Railway Company (BNSF) as follows: (1) Between UP milepost 93.2 at Stockton, Cal., on UP's Oakland Subdivision, and UP milepost 219.4 at Elsey, Cal., on UP's Canyon Subdivision, a distance of 126.2 miles; and (2) between UP milepost 219.4 at Elsey and UP milepost 280.7 at Keddie, Cal., on UP's Canyon Subdivision, a distance of 61.3 miles.

The transaction is scheduled to be consummated on or after November 29, 2015, the effective date of the exemption (30 days after the exemption is filed).

The purpose of this transaction is to permit BNSF to move empty and loaded ballast trains to and from the ballast pit at Elsey, which is adjacent to the UP rail line. The parties' agreement provides that the trackage rights are temporary in nature and are scheduled to expire on December 31, 2018.

As a condition to this exemption, any employee affected by the trackage rights will be protected by the conditions imposed in *Norfolk & Western Railway—Trackage Rights—Burlington Northern, Inc.*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Railway—Lease & Operate—California Western Railroad*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7).<sup>1</sup> 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 effectiveness of the exemption. Stay petitions must be filed by November 20, 2015 (at least 7

<sup>1</sup> BNSF states that the verified notice is not filed under the Board's class exemption for temporary trackage rights at 49 CFR 1180.2(d)(8), because the trackage rights are local rather than overhead. See *R.R. Consolidation Procedures*, 6 S.T.B. 910 (2003). Instead, BNSF has filed under the trackage rights class exemption at § 1180.2(d)(7) and concurrently has filed, in *BNSF Railway Company—Temporary Trackage Rights Exemption—Union Pacific Railroad Company*, Docket No. FD 35676 (Sub-No. 1), a petition for partial revocation of this exemption to permit these proposed local trackage rights to expire at midnight on December 31, 2018, as provided in the parties' agreement. The Board will address that petition in a separate decision.

days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35963, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Karl Morell & Associates, 655 15th St. NW., Suite 225, Washington, DC 20005.

Board decisions and notices are available on our Web site at "[WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV)."

Decided: November 9, 2015.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Brendetta S. Jones,**  
*Clearance Clerk.*

[FR Doc. 2015-28825 Filed 11-12-15; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2002-67

**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 Revenue Procedure 2002-67, Settlement of Section 351 Contingent Liability Tax Shelter Cases.

**DATES:** Written comments should be received on or before January 12, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Michael A. Joplin, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of revenue procedure should be directed to Sara Covington, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**