corrective action is warranted. Nissan provides several bases for this assertion.

First, Nissan states that the vehicles do comply with the alternative requirements S15 of FMVSS No. 225, which were available as a compliance option until September 1, 2004.

Second, Nissan states that the extent of the noncompliance is not significant. Specifically, it says:

> The left and right lower anchorages in the MY 2005 FX vehicle were located 76 mm and 83 mm behind Point Z, respectively, when tested by MGA under the procedures of S9.2.2. During its subsequent investigation using the MGA CRF, Nissan measured the lower anchorage location in the left and right rear seats in five other FX vehicles. The average distance from Point Z was 78 mm, and the greatest distance was 81 mm. The average distance for the four 5-seat Nissan Maxima vehicles tested was 76 mm, and the greatest distance was 81 mm. The average distance for the three 4-seat Maxima vehicles tested was 92 mm, and the greatest distance was 94 mm. At most, this reflects a distance of less than an inch beyond the distance specified in the standard, and the difference is less than one-half of an inch for the FX and the 5-seat Maxima models.

Third, Nissan conducted a survey program to assess the ease of installing CRSs in these vehicles, and set out the results as an attachment to its petition. Nissan points out that there were few unsuccessful attempts and says that the results ''clearly demonstrate that the noncompliance * * * does not adversely affect the ease of installation of the CRSs * * *'' Nissan also indicates that the latchings were accomplished in an average time of between 22 seconds and 39 seconds.

Fourth, Nissan states that ''other vehicle characteristics in these models compensate for the lower anchorage location to allow for ease of installation,'' including seat foam that compresses easily and suppleness of leather seats.

Interested persons are invited to submit written data, views, and arguments on the petition described above. 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. Mail: Docket Management Facility, U.S. Department of Transportation, Nassif Building, Room PL–401, 400 Seventh Street, SW., Washington, DC 20590–0001. Hand Delivery: Room PL–401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC. It is requested, but not required, that two copies of the comments be provided. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except Federal Holidays. Comments may be submitted electronically by logging onto the Docket Management System Web site at *http://dms.dot.gov*. Click on ''Help'' to obtain instructions for filing the document electronically. Comments may be faxed to 1–202–493–2251, or may be submitted to the Federal eRulemaking Portal: go to *http://www.regulations.gov*. Follow the online instructions for submitting comments.

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: September 26, 2005.

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

Issued on: August 19, 2005.

Ronald L. Medford,

Senior Associate Administrator for Vehicle Safety.

[FR Doc. 05–16861 Filed 8–24–05; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA 2005–21675; Notice 2]

General Motors Corporation, Grant of Petition for Decision of Inconsequential Noncompliance

General Motors Corporation (General Motors) has determined that certain model year 2005 vehicles that it produced do not comply with S6 of 49 CFR 571.205, Federal Motor Vehicle Safety Standard (FMVSS) No. 205, ''Glazing materials.'' Pursuant to 49 U.S.C. 30118(d) and 30120(h), General Motors has petitioned for a determination that this noncompliance is inconsequential to motor vehicle safety and has filed an appropriate report pursuant to 49 CFR Part 573, ''Defect and Noncompliance Reports.'' Notice of receipt of a petition was published, with a 30-day comment period, on June 30, 2005, in the **Federal Register** (70 FR 37893). NHTSA received no comments.

Affected are a total of approximately 7,326 model year 2005 Chevrolet Corvette coupes equipped with removable transparent Targa roofs. S6, certification and marking, of FMVSS No. 205 and the referenced Section 7 of ANSI/SAE Z26.1–1996 specify that the required identification and certification markings must be located on the glazing. On the subject vehicles, the required markings are present, but they are located on the frame of the Targa roof assembly, rather than on the glazing portion of the roof assembly.

General Motors believes that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. The petitioner states:

—The subject glazing meets all applicable performance requirements of FMVSS No. 205. There is no safety performance implication associated with this technical noncompliance.

—The certifications markings required by FMVSS No. 205 are provided on the frame of the subject Corvette Targa roof assemblies. This noncompliance relates only to the location of the required markings, not to their presence.

—Once assembled, the Targa roof frame and glazing are indivisible. For in-service repair, the roof assembly (glazing mounted in frame) is serviced as a unit. There is no service provision to replace only the frame or only the glazing. As a practical matter, therefore, marking the frame is functionally equivalent to marking the glazing.

—Given the small volume of service parts that will be needed and the high investment cost required to manufacture the subject Corvette roof assemblies, it is probable that all service parts will be manufactured by the same supplier as the original equipment parts. Accordingly, there is virtually no chance of uncertainty about the manufacturer of the subject parts, should a need to identify the manufacturer arise in the future.

—GM is not aware of any crashes, injuries, customer complaints or field reports associated with this condition.

General Motors also states that NHTSA has previously granted inconsequential noncompliance petitions involving the omission of FMVSS No. 205 markings and provides the following examples: Western Star Trucks (63 FR 66232, 12/1/1998), Ford Motor Company (64 FR 70116, 12/15/1999), Toyota Motor Corporation (68 FR 10307, 3/4/2003), and Freightliner LLC (68 FR 65991, 11/24/2003).

NHTSA agrees with General Motors that the noncompliance is inconsequential to motor vehicle safety. The glazing meets all applicable performance requirements of FMVSS No. 205. The certifications markings required by FMVSS No. 205 are provided on the frame of the subject Corvette Targa roof assemblies. The roof frame and glazing are indivisible, and for in-service repair, the roof assembly (glazing mounted in frame) is serviced

as a unit. Therefore, there should not be any problem obtaining the appropriate replacement glazing.

General Motors is correct that the four petitions it cited, from Western Star Trucks, Ford Motor Company, Toyota Motor Corporation, and Freightliner LLC, were granted by NHTSA based on this rationale. General Motors has corrected the problem.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, General Motors's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

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

Issued on: August 19, 2005.

Ronald L. Medford,

Senior Associate Administrator for Vehicle Safety.

[FR Doc. 05–16862 Filed 8–24–05; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB–55 (Sub–No. 659X)]

CSX Transportation, Inc.—Abandonment Exemption—in Allegany County, MD

CSX Transportation, Inc. (CSXT), has filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments* to abandon an 8.54-mile line of railroad on its Southern Region, Huntington Division East, Georges Creek Subdivision, between milepost BAI 27.0 near Morrison and milepost BAI 18.46 at the end of the track near Carlos, in Allegany County, MD. The line traverses United States Postal Service Zip Codes 21532, 21539, and 21521.

CSXT 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 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 September 24, 2005, 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),[2] and trail use/rail banking requests under 49 CFR 1152.29 must be filed by September 2, 2005. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by September 14, 2005, with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001.

A copy of any petition filed with the Board should be sent to CSXT's representative: Louis E. Gitomer, Esq., Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

CSXT has filed environmental and historic reports which address the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by August 30, 2005. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423–0001) or by calling SEA, at (202) 565–1539. [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), CSXT 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 CSXT's filing of a notice of consummation by August 25, 2006, 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: August 18, 2005.

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

Vernon A. Williams,

Secretary.

[FR Doc. 05–16835 Filed 8–24–05; 8:45 am]

BILLING CODE 4915–01–P

[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.

[2] Each OFA must be accompanied by the filing fee, which currently is set at $1,200. *See* 49 CFR 1002.2(f)(25).

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Third-Party Disclosure in IRS Regulations; Proposed Collection; Comment Request for Regulation Project

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 existing regulations, Third-Party Disclosure Requirements in IRS Regulations.

DATES: Written comments should be received on or before October 24, 2005 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Allan Hopkins, at (202) 622–