

DEPARTMENT OF TRANSPORTATION**National Highway Traffic Safety Administration**

[Docket No. NHTSA-2004-18972; Notice 1]

Michelin North America, Inc., Receipt of Petition for Decision of Inconsequential Noncompliance

Michelin North America, Inc. (Michelin) has determined that the sidewall markings on certain tires that it manufactured in 2000 through 2003 do not comply with S4.2.1(c) of 49 CFR 571.109, Federal Motor Vehicle Safety Standard (FMVSS) No. 109, "New pneumatic tires." Michelin has filed an appropriate report pursuant to 49 CFR Part 573, "Defect and Noncompliance Reports."

Pursuant to 49 U.S.C. 30118(d) and 30120(h), Michelin has petitioned for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of Michelin's petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the petition.

A total of approximately 60,729 Michelin Symmetry P195/60R15 87S tires manufactured during 8/29/00 to 10/19/03 and approximately 12,633 Michelin Symmetry P205/60R15 90S tires manufacturing during 8/6/00 to 9/22/00 and 7/27/03 to 8/23/03 are affected. S4.2.1 of FMVSS No. 109 requires that each tire shall conform to the requirement that "(c) Its load rating shall be that specified in * * * one of the publications described in S4.4.1(b)."

The sidewall markings on the affected tires do not comply with S4.2.1(c) because the sidewall markings understate the actual carrying capacity of the tires. The Max Load value indicated is less than the actual load carry capability of the tires at the marked air pressure value of 240 kPa (35 psi). The P195/60R15 tires are incorrectly marked MAX LOAD 470 kg (1036 Lbs) and should have been marked Max Load 540 kg (1190 Lbs). The P205/60R15 tires are incorrectly marked MAX LOAD 510 kg (1124 Lbs) and should have been marked Max Load 590 kg (1301 Lbs).

Michelin believes that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. Michelin states that at the indicated maximum pressure value of 35 psi the P195/60R15 tire will carry an extra 151 pounds per

tire and the P205/60R15 tire will carry an additional 177 pounds per tire, thus consumers relying upon the carrying capacity values marked on the tires will put less load on the tires than they are capable of carrying. Michelin further states that all of the performance requirements of FMVSS No. 109 are met or exceeded, and the tires are marked with the correct maximum pressure value of 35 psi. Michelin says:

The agency has previously concluded that this type of marking noncompliance does not have a negative impact on motor vehicle safety. In its granting of inconsequential status to a petition for a similar understated load capacity marking noncompliance, *See, e.g.,* 66 FR 222 (November 16, 2001), the agency determined that, if consumers were to rely upon such a labeling, they would put less load on the tire than it is capable of carrying, thus presenting no safety concern.

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: October 14, 2004.

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

Issued on: September 8, 2004.

Kenneth N. Weinstein,

Associate Administrator for Enforcement.

[FR Doc. 04-20627 Filed 9-13-04; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service**

[REG-251520-96]

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 an existing notice of proposed rulemaking and temporary regulation, REG-251520-96 (TD 8785), Classification of Certain Transactions Involving Computer Programs Redeterminations (Sections 1.861-18 and 1.861-18(k)).

DATES: Written comments should be received on or before November 15, 2004, to be assured of consideration.

ADDRESSES: Direct all written comments to Paul Finger, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Classification of Certain Transactions Involving Computer Programs.

OMB Number: 1545-1594.

Regulation Project Number: REG-251520-96.

Abstract: The information requested in regulation Section 1.861-18(k) is necessary for the Commissioner to determine whether a taxpayer is properly requesting to change its method of accounting. This regulation