

Protection, 210 Seat Belt Assembly Anchorages, 212 Windshield Mounting, 214 Side Impact Protection, 216 Roof Crush Resistance, 219 Windshield Zone Intrusion, 225 Child Restraint Anchorage Systems, 301 Fuel System Integrity, and 302 Flammability of Interior Materials.

The petitioner additionally states that the vehicle identification plates affixed to the vehicles meet the requirements of 49 CFR part 565.

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

Standard No. 101 *Controls and Displays*: Inscription of the word "brake" on the dash in place of the international ECE warning symbol.

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: Installation of a U.S.-conforming model front side-mounted reflex reflectors and installation of U.S.-conforming model front turn signal lamps or modification of the existing lamps to meet the requirements of this standard.

Standard No. 209 *Seat Belt Assemblies*: Inspection of all vehicles and installation, on vehicles that are not already so equipped, of U.S.-conforming model components to meet the requirements of this standard.

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: March 24, 2008.

Claude H. Harris,
Director, Office of Vehicle Safety Compliance.
[FR Doc. E8-6492 Filed 3-28-08; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2008-0058]

Notice of Receipt of Petition for Decision That Nonconforming 1994 and 1995 Land Rover Defender 90 Multipurpose Passenger Vehicles Are Eligible for Importation

AGENCY: National Highway Traffic Safety Administration, DOT.

ACTION: Notice of receipt of petition for decision that nonconforming 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles are eligible for importation.

SUMMARY: This document announces receipt by the National Highway Traffic Safety Administration (NHTSA) of a petition for a decision that 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles 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 (1) they are substantially similar to vehicles that were originally manufactured for sale in the United States and that were certified by their manufacturer as complying with the safety standards, and (2) they are capable of being readily altered to conform to the standards.

DATES: The closing date for comments on the petition is April 30, 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 19477-78).

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)(A), a motor vehicle that was not originally manufactured to conform to all applicable FMVSS shall be refused admission into the United States unless NHTSA has decided that the motor vehicle is substantially similar to a motor vehicle originally manufactured for sale in the United States, certified under 49 U.S.C. 30115, and of the same model year as the model of the motor vehicle to be compared, and is capable of being readily altered to conform to all applicable FMVSS.

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**.

Export Auto sales, Inc., of Chicopee, Massachusetts (Export Auto)(Registered Importer 01-284) has petitioned NHTSA to decide whether nonconforming 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles are eligible for importation into the United States. The vehicles which Export Auto believes are substantially similar are 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles that were manufactured for sale in the United States and certified by their manufacturer as conforming to all applicable FMVSS.

The petitioner claims that it carefully compared non-U.S. certified 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles to their U.S.-certified counterparts, and found the vehicles to be substantially similar with respect to compliance with most FMVSS.

Export Auto submitted information with its petition intended to demonstrate that non-U.S. certified 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles, as originally manufactured, conform to many FMVSS in the same manner as their U.S. certified counterparts, or are capable of being readily altered to conform to those standards.

Specifically, the petitioner claims that non-U.S. certified 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles are identical to their U.S.-certified counterparts with respect to compliance with Standard Nos. 102 *Transmission Shift Lever Sequence*, 103 *Defrosting and Defogging Systems*, 104 *Windshield Wiping and Washing Systems*, 105 *Hydraulic and Electric Brake Systems*, 106 *Brake Hoses*, 107 *Reflecting Surfaces*, 113 *Hood Latch Systems*, 114 *Theft Protection*, 115 *Vehicle Identification Number—Basic Requirements*, 116 *Brake Fluid*, 124 *Accelerator Control Systems*, 202 *Head Restraints*, 203 *Impact Protection for the Driver from the Steering Control System*, 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 Retention*, 216 *Roof Crush Resistance*, 219 *Windshield Zone Intrusion*, and 302 *Flammability of Interior Materials*.

Petitioner states that the vehicle is equipped with a vehicle identification

number plate that complies with the requirements of 49 CFR Part 565.

Petitioner also observes that the vehicle is not subject to the Theft Prevention Standard found in 49 CFR part 541.

Petitioner also contends that the vehicle is capable of being readily altered to meet the following standards, in the manner indicated:

Standard No. 101 *Controls and Displays*: (a) replacement or conversion of the speedometer to read in miles per hour; (b) inspection of all vehicles to ensure that components subject to the standard are identical to those found on the vehicle's U.S.-certified counterpart and replacement of noncompliant components with U.S.-model parts on vehicles that are not already so equipped.

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: (a) Installation of U.S.-model headlights; (b) modification of the amber sidemarker lights to meet the requirements of the standard; (c) inspection of all vehicles and replacement of noncompliant lighting system components with U.S.-model parts on vehicles that are not already so equipped.

Standard No. 111 *Rearview Mirror*: inscription of the required warning statement on the face of the passenger side rearview mirror, or replacement of the mirror with one that is already so marked.

Standard No. 118 *Power Window Systems*: inspection of all vehicles and modification of the wiring system, where necessary, to ensure compliance with the standard.

Standard No. 119 *New Pneumatic Tires for Vehicles other than Passenger Cars*: inspection of all vehicles to ensure compliance with the standard.

Standard No. 120 *Tire Selection and Rims for Vehicles other than Passenger Cars*: inspection of all vehicles to ensure compliance with the standard. The petitioner asserts that the tires and rims on the non-U.S. certified vehicle it has examined are properly marked.

Standard No. 201 *Occupant Protection in Interior Impact*: inspection of all vehicles and replacement of any components subject to the standard that are not identical to those found on the vehicle's U.S.-certified counterpart. The petitioner asserts that those components on the non-U.S. certified vehicle it has examined are identical to those found on the vehicle's U.S.-certified counterpart.

Standard No. 208 *Occupant Crash Protection*: inspection of all vehicles and modification, as necessary, to ensure compliance with the standard. The petitioner asserts that the occupant

crash protection system on the non-U.S. certified vehicle it has examined is identical to that found on the vehicle's U.S.-certified counterpart.

Standard No. 209 *Seat Belt Assemblies*: inspection of all vehicles and modification, as necessary, to ensure compliance with the standard. The petitioner asserts that the seat belt assemblies on the non-U.S. certified vehicle it has examined are in compliance with the standard.

Standard No. 214 *Side Impact Protection*: inspection of all vehicles and modification, as necessary, to ensure compliance with the standard. The petitioner asserts that the door beams on the non-U.S. certified vehicle it has examined are identical to those found on the vehicle's U.S.-certified counterpart.

Standard No. 301 *Fuel System Integrity*: installation of an U.S.-model rollover valve to meet the requirements of the standard.

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: March 25, 2008.

Claude H. Harris,
Director, Office of Vehicle Safety Compliance.
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209485-86]

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