

chutes, and wheels back configuration to meet the regulations. We have tested our guard to prove that it meets the energy absorption requirements. As Dan Hill asserts, the hydraulic, pneumatic mechanisms, with their controls and valving are certainly costly and heavy. The extra cost and weight have placed us at a competitive disadvantage. We have shown that it can be done. Whether it can be done at a reasonable cost is questionable.

E.D. Etnyre made a similar comment in opposition to Red River's 1999 application of renewal (64 FR 48049). Dan Hill supported Red River's application, and commented that E.D. Etnyre was a far larger company than it and Red River with "considerably more resources to allocate to research and development."

We have carefully reviewed this comment. NHTSA has no information on how Etnyre designed its retractable rear impact guard, nor the costs involved. However, we have found no indication in NHTSA's statutory hardship exemption authority that an application by one manufacturer for an exemption from a standard should be denied because a competitor is complying with that standard. In granting a hardship application, the statute requires only that we find that "compliance with the standard would cause substantial economic hardship to a manufacturer that has tried to comply with the standard in good faith" (49 U.S.C. 30113(b)(3)(B)). Such a finding is necessarily dependent upon a weighing of the resources of an individual applicant against the efforts it has made to conform. As discussed below, we have concluded that each manufacturer has made a good faith attempt to conform to Standard No. 224.

Although 49 U.S.C. 30113(b)(2) requires NHTSA "to publish notice of the application and provide an opportunity to comment," we are proceeding to a decision without publishing notice of the application. We believe that we have met the statutory requirement to provide an opportunity to comment in publishing the Dan Hill notice. Given that Red River's petition covers the same type of trailer as Dan Hill, that the company has had similar difficulties in achieving compliance with Standard No. 224, and that 22 members of the public commented on these issues in the past two months, we have concluded that no further arguments or relevant information would be forthcoming were we to publish a notice requesting comments on Red River's petition. We note, furthermore, that a timely decision on Red River's petition will reduce the hardship on a small volume

manufacturer by allowing it to resume production several months earlier than if we had followed the process of a comment notice, comment period, and decision notice.

Our Findings and Decision

As the exemption petitions by Dan Hill and by Red River Manufacturing, Inc. demonstrate, small manufacturers of horizontal asphalt-discharge trailers continue to find it difficult to develop a retractable rear impact guard that complies with Standard No. 223, and to fit it to its trailers to comply with Standard No. 224. Dan Hill's yearly net income is substantially less than half a million dollars under the best of circumstances. Were the exemption denied, its estimated loss of gross sales exceeding \$8,273,117 would appear to create a net loss of some magnitude. Red River's yearly net income is, on the average, also less than half a million dollars and its estimated loss of sales of up to \$7,000,000, lacking an exemption, would be almost of the same magnitude. During the period that the final extensions of the previous exemptions were in effect, we believe that each applicant demonstrated a continuing good faith effort to meet Standard No. 224. Dan Hill has submitted a consultant's report detailing the problems involved in developing a compliant and acceptable retractable or swinging rear guard. Red River developed and field-tested a design that fell short of expectations and acceptability.

Given the fact that Dan Hill and Red River dominate the horizontal asphalt-discharge trailer market, and that both are experiencing the same difficulties in achieving compliance, it is in the public interest to maintain the existing level of competition between the two companies by affording equal treatment to both companies and granting them temporary exemptions of identical duration. We note, also, that the risk to safety is minimized to the extent that road construction trailers spend comparatively little of their operating life traveling on the highways.

Accordingly, for the reasons set forth above, we hereby find that compliance with Standard No. 224 would cause substantial economic hardship to Dan Hill and Red River, who have tried in good faith to comply with Standard No. 224, and that an exemption would be in the public interest and consistent with the objectives of traffic safety. We accordingly grant NHTSA Temporary Exemptions No. 2001-3 and NHTSA Temporary Exemption No. 2001-4 to, respectively, Dan Hill Associates for its Flow Boy horizontal asphalt-discharge

trailers, and Red River Manufacturing for its Live Bottom horizontal asphalt-discharge trailers. The temporary exemptions are from Federal Motor Vehicle Safety Standard No. 224, *Rear Impact Protection*, and expire on April 1, 2003.

Authority: 49 U.S.C. 30113; delegations of authority at 49 CFR 1.50 and 501.4.

Issued on April 13, 2001.

L. Robert Shelton,

Executive Director.

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DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Proposed Extension of Information Collection; Comment Request

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. Currently, the OCC is soliciting comment concerning its extension of an information collection titled, "Transfer Agent Registration and Amendment Form—Form TA-1."

DATES: You should submit written comments by June 18, 2001.

ADDRESSES: You should direct all written comments to the Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0124, 250 E Street, SW., Washington, DC 20219. In addition, you may send comments by facsimile transmission to (202)874-4448, or by electronic mail to regs.comments@occ.treas.gov. You can inspect and photocopy the comments at the OCC's Public Reference Room, 250 E Street, SW., Washington, DC. You can make an appointment to inspect the comments by calling (202) 874-5043.

FOR FURTHER INFORMATION CONTACT: You can request additional information or a copy of the collection from Jessie Dunaway or Camille Dixon, (202)874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

SUPPLEMENTARY INFORMATION: The OCC is proposing to extend OMB approval of the following information collection:

Title: Transfer Agent Registration and Amendment Form—Form TA-1.

OMB Number: 1557-0124.

Description: The OCC is requesting comment on its proposed extension, without change, of the information collection titled Transfer Agent Registration and Amendment Form—Form TA-1. Section 17A(c) of the Securities Exchange Act of 1934 (Act), as amended by the Securities Act Amendments of 1975, provides that all those authorized to transfer securities registered under section 12 of the Act (transfer agents) shall register by filing with the appropriate regulatory agency an application for registration in such form and containing such information and documents as such appropriate regulatory agency may prescribe to be necessary or appropriate in furtherance of the purposes of this section. Form TA-1 was developed by the OCC, Federal Deposit Insurance Corporation, and the Board of Governors of the Federal Reserve to satisfy this statutory requirement. National bank transfer agents use Form TA-1 to register or amend registration as transfer agents. The OCC uses the information to determine whether to allow, deny, accelerate, or postpone an application. An amendment to Form TA-1 must be filed with the OCC within sixty calendar days following the date on which any information reported on Form TA-1 becomes inaccurate, misleading or incomplete. The OCC also uses the data to more effectively schedule and plan transfer agent examinations. Amendments to Form TA-1 are used by the OCC to schedule and plan examinations. The Securities and Exchange Commission maintains complete files on the registration data of all transfer agents registered pursuant to the Act. It utilizes the data to identify transfer agents and to facilitate development of rules and standards applicable to all registered transfer agents.

Type of Review: Extension of OMB approval.

Affected Public: Businesses or other for-profit.

Number of Respondents: 50.

Total Annual Responses: 50.

Frequency of Response: On occasion.

Total Estimated Annual Burden: 25 burden hours.

An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless the information collection displays a currently valid OMB control number.

Comments submitted in response to this notice will be summarized and included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility;

(b) The accuracy of the agency's estimate of the burden of the collection of information;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital or startup costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: April 12, 2001.

Mark J. Tenhundfeld,

Assistant Director, Legislative & Regulatory Activities Division.

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BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request For Form 706

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 Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

DATES: Written comments should be received on or before June 18, 2001 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: United States Estate (and Generation-Skipping Transfer) Tax Return.

OMB Number: 1545-0015.

Form Number: 706.

Abstract: Form 706 is used by executors to report and compute the Federal estate tax imposed by Internal Revenue Code section 2001 and the Federal generation-skipping transfer (GST) tax imposed by Code section 2601. The IRS uses the information on the form to enforce the estate and GST tax provisions of the Code and to verify that the taxes have been properly computed.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households and business or other for-profit organizations.

Estimated Number of Respondents: 75,000.

Estimated Time Per Respondent: 22 hours, 59 minutes.

Estimated Total Annual Burden Hours: 1,724,175.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request For Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the