

Washington, DC 20590. Telephone: (202) 366-1690.

SUPPLEMENTARY INFORMATION: On September 13, 2000, Ms. Beverly Mulder submitted a petition requesting that the agency investigate certain alleged defects in multi-axle trailers that were custom-built for the petitioner by Fruehauf in late 1995 and early 1996. The petitioner owns four of these trailers. The petitioner alleged that the trailers "sway violently side to side when they are loaded. They cannot be held on the road when there is a curve and when there is a heavy side wind. The units will be blown off the road or across the road if hit with (sic) by a wind gust."

The petitioner had four trailers custom-built by Fruehauf in anticipation of obtaining a contract to haul drywall. The trailers were purchased through Michigan Trailer Sales (MTS) located in Grand Haven, Michigan. Two trailers were purchased in late 1995 and the remaining two were purchased in 1996. ODI was unable to contact Fruehauf directly due to bankruptcy and judicial dissolution in 1998. However, information obtained by ODI indicates that only six trailers were built to these particular technical specifications.

The trailers are referred to as "sled six axle trailers." They are approximately 50 feet long and 102 inches wide. The units have six axles, with the front four axles using a Granning Air Ride Air Lift Suspension system. (The vast majority of trailers used in Class 8 tractor/trailer combinations are semi-trailers, with only two axles, which are located at the rear of the vehicle.) The trailers were built to carry 90,000 to 95,000 pounds and, therefore, require a special permit to operate when fully loaded, since the maximum load for a tractor/trailer combination in the United States is normally 80,000 pounds. The trailers were originally intended to carry loads of drywall stacked 13.5 feet high. This would result in a relatively high center of gravity.

Ms. Mulder and her husband alleged that the trailers do not handle well. Specifically, she stated that "the loads shift and that the trailers wobble and lean dangerously going into curves, any amount of wind will blow them off the road altogether." There are no allegations of any crashes as a result of this problem.

ODI has obtained and reviewed numerous written communications between the Mulders and MTS concerning the handling allegations, demands for corrective action, and demands that the trailers be re-

purchased. NHTSA's authority lies with Fruehauf, the trailer manufacturer. We have no authority over disputes with dealers or buy-back issues.

During the course of our investigation we found that the manufacturer of the subject trailers, Fruehauf, was judicially dissolved by the United States Bankruptcy Court for the District of Delaware on October 27, 1998. Although Fruehauf sold its domestic trailer manufacturing and domestic sales and distribution business to Wabash National Corporation (Wabash) in the course of the bankruptcy proceeding, the Bankruptcy Court's Order of May 26, 1999, declared that Wabash was not to be subject to any claims asserting successor liability for products made by Fruehauf. Therefore, there is no entity to which NHTSA could issue a recall order, even if a safety-related defect were found to exist.

In view of the fact that it would require extensive resources to fully evaluate the alleged problem, the fact that there are very few vehicles at issue, and the fact that we would be unable to compel any entity to conduct a recall even if we were to determine that a defect exists, further expenditure of the agency's investigative resources on the allegations in the petition is not warranted. Therefore, the petition is denied.

Authority: 49 U.S.C. 30162(d); delegation of authority at CFR 1.50 and 501.8.

Issued on April 4, 2001.

Kenneth N. Weinstein,
Associate Administrator for Safety Assurance.

[FR Doc. 01-8944 Filed 4-10-01; 8:45 am]

BILLING CODE 4910-59-M

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 169X);
STB Docket No. AB-6 (Sub-No. 389X)]

Union Pacific Railroad Company— Abandonment Exemption—in Marion and Polk Counties, OR; The Burlington Northern and Santa Fe Railway Company—Discontinuance of Service Exemption—in Marion and Polk Counties, OR

Union Pacific Railroad Company (UP) and The Burlington Northern and Santa Fe Railway Company (BNSF) have filed a notice of exemption under 49 CFR 1152 subpart F—*Exempt Abandonments and Discontinuances of Service* for UP to abandon and BNSF to discontinue service over a 0.76-mile line of railroad known as the Dallas Branch from

milepost 719.74 to milepost 720.50 in Salem, Marion and Polk Counties, OR. The line traverses United States Postal Service Zip Codes 97301 and 97304.

UP and BNSF have certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic moving over the line; (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 (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 or discontinuance 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 May 11, 2001, 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 April 23, 2001. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by May 2, 2001, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicants' representatives: James P. Gatlin, General Attorney, Union Pacific Railroad Company, 1416 Dodge Street, Room 830, Omaha, NE 68179; and Sarah

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 offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

Whitley Bailiff, Senior General Attorney, The Burlington Northern and Santa Fe Railway Company, 2500 Lou Menk Drive, P.O. Box 961039, Fort Worth, TX 76161-0039.

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

UP has filed an environmental report which addresses the abandonment's effects, if any, on the environment or historic resources. SEA will issue an environmental assessment (EA) by April 16, 2001. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1545. 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), UP 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 UP's filing of a notice of consummation by April 11, 2002, 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 website at WWW.STB.DOT.GOV.

Decided: April 3, 2001.

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

Vernon A. Williams,
Secretary.

[FR Doc. 01-8665 Filed 4-10-01; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project; Regulations Under Tax Conventions—Ireland

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 regulation, Regulations Under Tax Conventions—Ireland (26 CFR Part 513).

DATES: Written comments should be received on or before June 11, 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 income tax treaty should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Regulations Under Tax Conventions—Ireland.

OMB Number: 1545-0834.

Abstract: The information required by these regulations is needed to allow taxpayers to receive benefits under the tax treaty, and to allow withholding agents to permit those benefits to be immediately realized by the taxpayers. The information is used by the Internal Revenue Service to determine if the treaty benefits are being used properly, to aid in determining whether income is being reported accurately, and to prevent evasion of income taxes.

Current Actions: There is no change to these existing regulations.

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: 20.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden

Hours: 5.

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 collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 2, 2001.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 01-8945 Filed 4-10-01; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Regulation Section 601.601]

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 final regulation, regulation section 601.601, Rules and Regulations.

DATES: Written comments should be received on or before June 11, 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 regulation section should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room