

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**.

Automobile Concepts, Inc. of Miami, Florida ("AMC") (Registered Importer 01-278) petitioned NHTSA to decide whether non-U.S. certified 1996-2002 Mercedes Benz E Class (W210) passenger cars are eligible for importation into the United States. NHTSA published notice of the petition on December 18, 2002 (67 FR 77556) to afford an opportunity for public comment. The reader is referred to that notice for a thorough description of the petition. No comments were received in response to the notice of the petition. Based on its review of the information submitted by the petitioner, NHTSA has decided to grant the petition.

#### **Vehicle Eligibility Number for Subject Vehicles**

The importer of a vehicle admissible under any final decision must indicate on the form HS-7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is eligible for entry. VSP-401 is the vehicle eligibility number assigned to vehicles admissible under this notice of final decision.

#### **Final Decision**

Accordingly, on the basis of the foregoing, NHTSA hereby decides that 1996-2002 Mercedes Benz E Class (W210) passenger cars that were not originally manufactured to comply with all applicable Federal motor vehicle safety standards are substantially similar to 1996-2002 Mercedes Benz E Class (W210) passenger cars originally manufactured for importation into and sale in the United States and certified under 49 U.S.C. 30115, and are capable of being readily altered to conform to all applicable Federal motor vehicle safety standards.

**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 7, 2003.

**Kenneth N. Weinstein,**

*Associate Administrator for Enforcement.*

[FR Doc. 03-5887 Filed 3-11-03; 8:45 am]

**BILLING CODE 4910-59-P**

## **DEPARTMENT OF TRANSPORTATION**

### **Surface Transportation Board**

**[STB Finance Docket No. 34316]**

#### **The Burlington Northern and Santa Fe Railway Company-Trackage Rights Exemption-Union Pacific Railroad Company**

Union Pacific Railroad Company (UP) has agreed to grant overhead trackage rights to The Burlington Northern and Santa Fe Railway Company (BNSF) over UP's Port Lavaca Subdivision extending from milepost 14.2 in Placedo, TX, to milepost 6.95 in Kamey, TX, a distance of approximately 7.25 miles. The purpose of the trackage rights is to allow BNSF access to the rail line it is constructing between Kamey and Seadrift, TX.<sup>1</sup> In addition, UP has agreed to grant BNSF temporary trackage rights<sup>2</sup> on UP's Port Lavaca Subdivision from UP milepost 15.4 to UP milepost 14.2 and from UP milepost 6.0 to UP milepost 6.95.

The transaction is scheduled to be consummated on or after February 27, 2003, the effective date of the exemption (7 days after the notice was filed).

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.-Trackage Rights-BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.-Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket

No. 34316, must be filed with the Surface Transportation Board, 1925 K Street NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Sarah W.

<sup>1</sup> BSNF was granted authority to construct and operate this railroad line in *The Burlington Northern and Santa Fe Railway Company-Construction and Operation Exemption-Seadrift and Kamey, TX*, STB Finance Docket No. 34003 (STB served Jan. 25, 2002).

<sup>2</sup> On February 28, 2003, BNSF filed a petition for exemption in STB Finance Docket No. 34316 (Sub-No. 1), *The Burlington Northern and Santa Fe Railway Company-Trackage Rights Exemption-Union Pacific Railroad Company*, wherein BNSF requests that the Board permit the proposed temporary trackage rights arrangement described in this notice to expire upon completion of the construction of its rail line. That petition will be addressed by the Board in a separate decision.

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

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: March 6, 2003.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 03-5893 Filed 3-11-03; 8:45 am]

**BILLING CODE 4915-00-P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Art Advisory Panel—Notice of Closed Meeting**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of closed meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in Washington, DC.

**DATES:** The meeting will be held April 9, 2003.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held on April 9, 2003, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 694-1861 (not a toll free number).

#### **SUPPLEMENTARY INFORMATION:**

Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a closed meeting of the Art Advisory Panel will be held on April 9, 2003, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7),

and that the meeting will not be open to the public.

**David B. Robison,**  
*Chief, Appeals.*

[FR Doc. 03-5943 Filed 3-11-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Ad Hoc Issue Committee of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Ad Hoc Issue Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Monday, April 7, 2003.

**FOR FURTHER INFORMATION CONTACT:** Anne Gruber at 1-888-912-1227, or 206-220-6095.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Ad Hoc Issue Committee of the Taxpayer Advocacy Panel will be held Monday, April 7, 2003, from 1 p.m. P.s.t. to 3 p.m. P.s.t. via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6095, or write Anne Gruber, TAP Office, 915 2nd Ave, Seattle, WA 98174. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made in advance with Anne Gruber. Ms. Gruber can be reached at 1-888-912-1227 or 206-220-6095.

The agenda will include the following: various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: March 4, 2003.

**Deryle J. Temple,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-5944 Filed 3-11-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 5 Taxpayer Advocacy Panel (Including the States of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, and Texas)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 5 Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Monday, April 14, 2003, at 2:30 p.m., central standard time.

**FOR FURTHER INFORMATION CONTACT:** Mary Ann Delzer at 1-888-912-1227, or (414) 297-1604.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 5 Taxpayer Advocacy Panel will be held Monday, April 14, 2003, from 2:30 to 3:30 p.m. central standard time via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop 1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 297-1604 for more information.

The agenda will include the following: Various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: March 6, 2003.

**Deryle Temple,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-5945 Filed 3-11-03; 8:45 am]

BILLING CODE 4830-01-P

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 4 Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Wednesday, April 2, 2003, at 11 a.m., central standard time.

**FOR FURTHER INFORMATION CONTACT:** Mary Ann Delzer at 1-888-912-1227, or (414) 297-1604.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 4 Taxpayer Advocacy Panel will be held Wednesday, April 2, 2003, from 11 a.m. to noon central standard time via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop 1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 297-1604 for dial-in information.

The agenda will include the following: Various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: March 6, 2003.

**Deryle Temple,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-5946 Filed 3-11-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee will be conducted (via teleconference).

**DATES:** The meeting will be held Wednesday, April 23, 2003.

**FOR FURTHER INFORMATION CONTACT:** Marisa Knispel at 1-888-912-1227, or 718-488-3557.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section