the structure of the roof interior and visually through large holes in roof beam members. This G&K claim could not be substantiated by NHTSA.

However, of greatest significance to NHTSA was the roof reinforcement that was in place at the "A" pillars of the U.S.-certified vehicle, in a position where the FMVSS No. 216 loading plate would be contacting the roof. This area would in effect be the primary location at which the principal loading would be resisted by the roof structure. In light of FNA's contention that this reinforcement only existed on the U.S. certified model, NHTSA asked that G&K provide documentation or other evidence to confirm that the structural reinforcement was also in place at this location on the non-U.S. certified vehicle. At that juncture, G&K agreed to have non-destructive X-rays of this area taken to show whether the required support was in place. The X-rays appeared to confirm that the side plate reinforcements were present.

Lastly, G& K provided from its automotive consultant a limited mathematical analysis of the fabricated gussets to be added to the rear "B" pillars of the non-U.S. certified vehicle. These gussets are dimensionally similar to those found on the U.S. certified version of the vehicle, and the bonding method appears to provide sufficient strength to resist the shear forces present during roof crush testing.

Based on its examination of the materials illustrating the structural components of the vehicle's roof, the X-ray evidence furnished by G&K that appeared to confirm that "A" pillar support plates are in place on both sides of the non-U.S. certified vehicle, and its review of the modification involving the fabrication and installation of rear gussets that G&K proposed, the agency is satisfied that the non-U.S. certified Ferrari 456, when modified in this fashion, will comply with FMVSS No. 216.

4. 49 CFR Part 581, Bumper Standard: In the petition, G&K stated that the bumpers on non-U.S. certified Ferrari 456 passenger cars would have to be modified to comply with the Bumper Standard in 49 CFR part 581. It contended that such modifications can be made by using steel or the bumper assemblies found on U.S. certified versions of the vehicle. FNA observed that G&K did not describe how it would modify the bumpers by using the steel or how it would assure that such modifications actually achieve compliance with part 581. FNA further stated that the differences in the bumpers of the U.S. certified and the non-U.S. certified versions of the

vehicle are structural and not cosmetic and that the U.S. certified version is reinforced to comply with more stringent U.S. bumper requirements.

G&K responded that there is a standard industry practice among registered importers concerning reinforcing bumper structures and that OEM bumpers are readily available and easily installed. G&K further noted that the mounting points to which the bumpers attach are the same in all markets, that the bumpers vary only slightly for different countries, that aluminum shims behind the bumper structure must be replaced with rubber to be identical to the U.S. bumper system, and that in some cases the corners of the bumpers must be reinforced. G&K also stated that all vehicles would be inspected to determine the necessary modifications that each will require. G&K did note that its automotive consultant compared the petitioned vehicle to its U.S. certified counterpart, and concluded that the only differences between the two models were that front and rear marker lights are installed on the U.S. certified vehicle while none are present on the non-U.S. certified version, and the number plate mounts are different for the two vehicles.

NHTSA's Analysis: G&K acknowledged that the bumpers must be modified to meet U.S. requirements. Part numbers provided by G&K identifying the U.S. bumpers that may be used in the modification, when crossreferenced to the parts listing from FNA, are correct. G&K provided details as to the modifications that may be necessary, including bumper and shim replacement, correction of shim variations, addition of reinforcement at the corners, and installation of marker lights and number plate mounts. Photographs provided by G&K of bumpers on U.S. certified and non-U.S. certified vehicles confirm that the marker lights and plate mountings are different. In addition, review of the FNA parts listing and schematic reveals that virtually all components positioned between the external bumper facing and the vehicle body are identical between the U.S. certified and the non-U.S. certified versions, providing further evidence of the vehicles' similarities in this regard. NHTSA further notes that the only parts on the parts list FNA supplied to the agency that are delineated as being different between the U.S. certified and the non-U.S. certified version of the vehicle are those comprising the bumper facing itself, and not any supporting structure. FNA did not contend that the modifications described by G&K would be insufficient

to achieve compliance with the Bumper Standard. For those reasons, the agency has concluded that non-U.S. certified 1997 and 1998 Ferrari 456 vehicles are capable of being readily modified to meet the requirements of that standard.

Conclusion

Based on its consideration of the information submitted by the petitioner and FNA, 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–408 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 1997 and 1998 Ferrari 456 GT and GTA passenger cars that were not originally manufactured to comply with all applicable Federal motor vehicle safety standards are substantially similar to 1997 and 1998 Ferrari 456 GT and GTA 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: April 12, 2004.

Kenneth N. Weinstein,

Associate Administrator for Enforcement. [FR Doc. 04–8712 Filed 4–15–04; 8:45 am] BILLING CODE 4910–59–P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2004-17525]

Evaluation of Rear Window Defrosting and Defogging Systems; Technical Report

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation. **ACTION:** Request for comments on

technical report.

SUMMARY: This notice announces NHTSA's publication of a technical

report evaluating rear window defrosting and defogging systems. The report's title is *Evaluation of Rear Window Defrosting and Defogging Systems*.

DATES: Comments must be received no later than August 16, 2004.

ADDRESSES: Report: The report is available on the Internet for viewing on line in HTML format at http://www.nhtsa.dot.gov/cars/rules/regrev/Evaluate/rearwindow-report/index.htm and in PDF format at http://www.nhtsa.dot.gov/cars/rules/regrev/Evaluate/rearwindow-report/rearwindowreport/rearwindowreport.pdf. You may also obtain a copy of the report free of charge by sending a self-addressed mailing label to Christina Morgan (NPO-321), National Highway Traffic Safety Administration, 400 Seventh Street, SW., Washington, DC 20590.

Comments: You may submit comments [identified by DOT DMS Docket Number NHTSA-2004-17525] by any of the following methods:

- Web site: http://dms.dot.gov. Follow the instructions for submitting comments on the DOT electronic docket site.
 - Fax: 1-202-493-2251.
- Mail: Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, Room PL-401, Washington, DC 20590– 001.
- Hand Delivery: Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays.
- Federal eRulemaking Portal: Go to http://www.regulations.gov. Follow the online instructions for submitting comments

You may call Docket Management at 202–366–9324 and visit the Docket from 10 a.m. to 5 p.m., Monday through Friday

FOR FURTHER INFORMATION CONTACT:

Christina Morgan, Evaluation Division, NPO–321, Office of Planning, Evaluation and Budget, National Highway Traffic Safety Administration, Room 5208, 400 Seventh Street, SW., Washington, DC 20590. Telephone: 202–366–2562. FAX: 202–366–2559. Email: tmorgan@nhtsa.dot.gov.

For information about NHTSA's evaluations of the effectiveness of existing regulations and programs: Visit the NHTSA Web site at http://www.nhtsa.dot.gov and click "Regulations & Standards" underneath "Vehicle & Equipment Information" on the home page; then click "Regulatory

Evaluation' on the "Regulations & Standards" page.

SUPPLEMENTARY INFORMATION: Rear window defrosting and defogging systems are not required on motor vehicles by any Federal standard. However, NHTSA from time to time evaluates technologies that are widely available on production vehicles and might have an impact on safety. Rear window defoggers became available as optional or standard equipment in most cars during the 1970's or 1980's and are popular with consumers. Today, almost all passenger cars, minivans, and sport utility vehicles have rear window defoggers, but most pickup trucks and full-size vans do not.

The analysis examined whether there were proportionately fewer backing-up and changing-lane crashes involving cars with rear-window defoggers than cars without rear-window defoggers. The database was extracted from State crash files. The analyses did not show a benefit for rear window defoggers. The main analysis found that rear window defoggers have no effect on changing lane and backing crashes in conditions when they are most likely used (when raining or snowing, during the earlier part of the morning, or during winter).

Even though this study did not show a tangible safety benefit, it is understandable that rear window defoggers are well received by consumers because they conveniently clear condensation, frost, ice, and/or snow from the back window.

How Can I Influence NHTSA's Thinking on This Subject?

NHTSA welcomes public review of the technical report and invites reviewers to submit comments about the data and the statistical methods used in the analyses. NHTSA will submit to the Docket a response to the comments and, if appropriate, additional analyses that supplement or revise the technical report.

How Do I Prepare and Submit Comments?

Your comments must be written and in English. To ensure that your comments are correctly filed in the Docket, please include the Docket number of this document (NHTSA–2004–17525) in your comments.

Your primary comments must not be more than 15 pages long (49 CFR 553.21). However, you may attach additional documents to your primary comments. There is no limit on the length of the attachments.

Please send two paper copies of your comments to Docket Management, submit them electronically, fax them, or use the Federal eRulemaking Portal. The mailing address is U. S. Department of Transportation Docket Management, Room PL–401, 400 Seventh Street, SW., Washington, DC 20590. If you submit your comments electronically, log onto the Dockets Management System Web site at http://dms.dot.gov and click on "Help" to obtain instructions. The fax number is 1–202–493–2251. To use the Federal eRulemaking Portal, go to http://www.regulations.gov and follow the online instructions for submitting comments.

We also request, but do not require you to send a copy to Christina Morgan, Evaluation Division, NPO–321, National Highway Traffic Safety Administration, Room 5208, 400 Seventh Street, SW., Washington, DC 20590 (alternatively, FAX to 202–366–2559 or e-mail to ctmorgan@nhtsa.dot.gov). She can check if your comments have been received at the Docket and she can expedite their review by NHTSA.

How Can I Be Sure That My Comments Were Received?

If you wish Docket Management to notify you upon its receipt of your comments, enclose a self-addressed, stamped postcard in the envelope containing your comments. Upon receiving your comments, Docket Management will return the postcard by mail.

How Do I Submit Confidential Business Information?

If you wish to submit any information under a claim of confidentiality, send three copies of your complete submission, including the information you claim to be confidential business information, to the Chief Counsel, NCC–01, National Highway Traffic Safety Administration, Room 5219, 400 Seventh Street, SW., Washington, DC 20590. Include a cover letter supplying the information specified in our confidential business information regulation (49 CFR part 512).

In addition, send two copies from which you have deleted the claimed confidential business information to Docket Management, Room PL–401, 400 Seventh Street, SW., Washington, DC 20590, or submit them electronically.

Will the Agency Consider Late Comments?

In our response, we will consider all comments that Docket Management receives before the close of business on the comment closing date indicated above under **DATES.** To the extent possible, we will also consider comments that Docket Management receives after that date.

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 check the Docket for new material.

How Can I Read the Comments Submitted by Other People?

You may read the comments by visiting Docket Management in person at Room PL-401, 400 Seventh Street, SW., Washington, DC from 10 a.m. to 5 p.m., Monday through Friday.

You may also see the comments on the Internet by taking the following

steps:

Å. Go to the Docket Management System (DMS) Web page of the Department of Transportation (http://dms.dot.gov).

B. On that page, click on "Simple Search."

C. On the next page (http://dms.dot.gov/search/searchFormSimple.cfm/) type in the five-digit Docket number shown at the beginning of this Notice (17525). Click on "Search."

D. On the next page, which contains Docket summary information for the Docket you selected, click on the desired comments. You may also download the comments.

Authority: 49 U.S.C. 30111, 30168; delegation of authority at 49 CFR 1.50 and 501.8.

James F. Simons,

Office Director for the Office of Regulatory Analysis and Evaluation.

[FR Doc. 04–8632 Filed 4–15–04; 8:45 am] **BILLING CODE 4910–59–P**

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

Release of Waybill Data

The Surface Transportation Board has received a request from Zuckert Scoutt & Rasenberger on behalf of the Norfolk Southern Railway Company (WB568–3—4/8/2004) for permission to use certain data from the Board's 2002 Carload Waybill Sample. A copy of the request may be obtained from the Office of Economics, Environmental Analysis, and Administration.

The waybill sample contains confidential railroad and shipper data; therefore, if any parties object to these requests, they should file their objections with the Director of the Board's Office of Economics, Environmental Analysis, and

Administration within 14 calendar days of the date of this notice. The rules for release of waybill data are codified at 49 CFR 1244.9.

FOR FURTHER INFORMATION CONTACT: Mac Frampton, (202) 565–1541.

Vernon A. Williams,

Secretary.

[FR Doc. 04–8667 Filed 4–15–04; 8:45 am] BILLING CODE 4915–01–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34490]

Union Pacific Railroad Company— Temporary Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway Company

The Burlington Northern and Santa Fe Railway Company (BNSF) has agreed to grant temporary overhead trackage rights to Union Pacific Railroad Company (UP) over BNSF's rail lines between BNSF milepost 69.6 near Spokane, WA, and BNSF milepost 1400.00 near Sandpoint, ID, a distance of approximately 70.0 miles.¹

The transaction is scheduled to be consummated on May 7, 2004, and the authorization is expected to expire on or about October 2, 2004. The purpose of the temporary rights is to facilitate maintenance work on UP lines.

As a condition to this exemption, any employee affected by the acquisition of the temporary 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), and, in accordance with the decision of the United States Court of Appeals for the District of Columbia Circuit in United Transportation Union-General Committee of Adjustment (GO-386) v. Surface Transportation Board, No. 03-1212, 2004 U.S. App. LEXIS 6496 (D.C. Cir. Apr. 6, 2004), any employee affected by the discontinuance of those trackage rights will be protected by the conditions set out in Oregon Short Line R. Co-Abandonment—Goshen, 360 I.C.C. 91 (1979).

This notice is filed under 49 CFR 1180.2(d)(8). 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. 34490, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, a copy of each pleading must be served on Robert T. Opal, 1416 Dodge St., Room 830, Omaha, NE 68179.

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

Decided: April 12, 2004.

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

Vernon A. Williams,

Secretary.

[FR Doc. 04–8666 Filed 4–15–04; 8:45 am]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 4 Taxpayer Advocacy Panel (including the states of Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin)

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 4 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Wednesday, May 19, 2004, at 8 a.m., central daylight 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 a meeting of the Area 4 Taxpayer Advocacy Panel will be held Wednesday, May 19, 2004, at 8 a.m., central daylight time via a telephone conference call. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203–2221, or you can contact us at http://www.improveirs.org. This meeting not required to be open to the public, but because we are always interested in community input, we will

¹ The trackage rights involve BNSF track segments with non-contiguous mileposts. Therefore, total mileage does not correspond to the milepost designations of the endpoints.