

under this decision are specified in Annex A.

### Final Decision

Accordingly, on the basis of the foregoing, NHTSA hereby decides that each motor vehicle listed in Annex A to this notice, which was not originally manufactured to comply with all applicable FMVSS, is either (1) substantially similar to a motor vehicle manufactured for importation into and/or sale in the United States, and certified under 49 U.S.C. 30115, as specified in Annex A, and is capable of being readily altered to conform to all applicable FMVSS or (2) has safety features that comply with, or are capable of being altered to comply with, all applicable Federal motor vehicle safety standards.

**Authority:** 49 U.S.C. 30141(a)(1)(A), (a)(1)(B) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: March 19, 2008.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

### Annex A

#### Nonconforming Motor Vehicles Decided to be Eligible for Importation

##### 1. Docket No. NHTSA-2007-28262

Nonconforming Vehicles: 2005 Honda CR-V Multipurpose Passenger Vehicle.

Substantially Similar U.S. Certified Vehicles: 2005 Honda CR-V Multipurpose Passenger Vehicle.

Notice of Petition Published at: 72 FR 30428 (May 31, 2007).

Vehicle Eligibility Number: VSP-489 (effective date July 11, 2007).

##### 2. Docket No. NHTSA-2007-28261

Nonconforming Vehicles: 1986-1987 Volkswagen Transporter Multipurpose Passenger Vehicle.

Substantially Similar U.S. Certified Vehicles: 1986-1987 Volkswagen Vanagon Multipurpose Passenger Vehicle.

Notice of Petition Published at: 72 FR 30424 (May 31, 2007).

Vehicle Eligibility Number: VSP-490 (effective date July 11, 2007).

##### 3. Docket No. NHTSA-2007-28263

Nonconforming Vehicles: 2006 Harley Davidson FX, FL, & XL Motorcycle

Substantially Similar U.S. Certified Vehicles: 2006 Harley Davidson FX, FL, & XL Motorcycle.

Notice of Petition Published at: 72 FR 30425 (May 31, 2007).

Vehicle Eligibility Number: VSP-491 (effective date July 11, 2007).

##### 4. Docket No. NHTSA-2007-28264

Nonconforming Vehicles: 2003 Kawasaki VN1500-P1/P2 Motorcycle.

Substantially Similar U.S. Certified Vehicles: 2003 Kawasaki VN1500-P1/P2 Motorcycle.

Notice of Petition Published at: 72 FR 30429 (May 31, 2007).

Vehicle Eligibility Number: VSP-492 (effective date July 11, 2007).

##### 5. Docket No. NHTSA-2007-28531

Nonconforming Vehicles: 2004 Hyundai XG350 Passenger Car.

Substantially Similar U.S. Certified Vehicles: 2004 Hyundai XG350 Passenger Car.

Notice of Petition Published at: 72 FR 35541 (June 28, 2007).

Vehicle Eligibility Number: VSP-494 (effective date August 14, 2007).

##### 6. Docket No. NHTSA-2007-0006

Nonconforming Vehicles: 2000-2001 Moto Guzzi California Motorcycles.

Substantially Similar U.S. Certified Vehicles: 2000-2001 Moto Guzzi California Motorcycles.

Notice of Petition Published at: 72 FR 59591 (October 22, 2007).

Vehicle Eligibility Number: VSP-495 (effective date November 28, 2007).

##### 7. Docket No. NHTSA-2007-0005

Nonconforming Vehicles: 2004-2005 Vespa LX and PX Model Motorcycles.

Substantially Similar U.S. Certified Vehicles: 2004-2005 Vespa LX and PX Model Motorcycles.

Notice of Petition Published at: 72 FR 59588 (October 22, 2007).

Vehicle Eligibility Number: VSP-496 (effective date November 28, 2007).

##### 8. Docket No. NHTSA-2007-0004

Nonconforming Vehicles: 1999-2007 Yamaha Drag Star 1100 Motorcycles.

Substantially Similar U.S. Certified Vehicles: 1999-2007 Yamaha V Star 1100 Motorcycles.

Notice of Petition Published at: 72 FR 59586 (October 22, 2007).

Vehicle Eligibility Number: VSP-497 (effective date November 28, 2007).

##### 9. Docket No. NHTSA-2007-0007

Nonconforming Vehicles: 1988 Ducati 851 Motorcycles.

Substantially Similar U.S. Certified Vehicles: 1988 Ducati 851 Motorcycles. Notice of Petition Published at: 72 FR 59584 (October 22, 2007).

Vehicle Eligibility Number: VSP-498 (effective date November 28, 2007).

##### 10. Docket No. NHTSA-2007-0009

Nonconforming Vehicles: 2007 Harley Davidson FXSTC Soft Tail Custom Motorcycles.

Substantially Similar U.S. Certified Vehicles: 2007 Harley Davidson FXSTC Soft Tail Custom Motorcycles.

Notice of Petition Published at: 72 FR 59590 (October 22, 2007).

Vehicle Eligibility Number: VSP-499 (effective date November 28, 2007).

##### 11. Docket No. NHTSA-2007-0008

Nonconforming Vehicles: 1993 Ducati 888 Motorcycles.

Substantially Similar U.S. Certified Vehicles: 1993 Ducati 888 Motorcycles. Notice of Petition Published at: 72 FR 59589 (October 22, 2007).

Vehicle Eligibility Number: VSP-500 (effective date November 28, 2007).

##### 12. Docket No. NHTSA-2007-0036

Nonconforming Vehicles: 1992 Alfa Romeo Spyder Passenger Cars.

Substantially Similar U.S. Certified Vehicles: 1992 Alfa Romeo Spyder Passenger Cars.

Notice of Petition Published at: 72 FR 65833 (November 23, 2007).

Vehicle Eligibility Number: VSP-503 (effective date January 16, 2008).

##### 13. Docket No. NHTSA-2007-0021

Nonconforming Vehicles: 2000-2003 BMW C1 Motorcycles. Because there are no substantially similar U.S.-certified version 2000-2003 BMW C1 Motorcycles, the petitioner sought import eligibility under 49 U.S.C. 30141(a)(1)(B).

Notice of Petition Published at: 72 FR 63652 (November 9, 2007).

Vehicle Eligibility Number: VCP-40 (effective date January 16, 2008).

[FR Doc. E8-6074 Filed 3-24-08; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2008-0048; Notice 1]

#### Hyundai Motor Company, Receipt of Petition for Decision of Inconsequential Noncompliance

Hyundai Motor Company (Hyundai), has determined that certain vehicles that it manufactured during the period beginning July 14, 2006 through November 23, 2007, did not fully comply with paragraph S9.5 of 49 CFR 571.225 (Federal Motor Vehicle Safety Standards (FMVSS) No. 225 *Child Restraint Anchorage Systems*. Hyundai has filed an appropriate report pursuant to 49 CFR Part 573, *Defect and Noncompliance Responsibility and Reports*.

Pursuant to 49 U.S.C. 30118(d) and 30120(h) (see implementing rule at 49

CFR part 556). Hyundai has petitioned for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of Hyundai's petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the petition.

Affected are approximately 115,000 model years 2007 and 2008 Hyundai Elantra passenger cars produced beginning July 14, 2006 through November 23, 2007. Paragraph S9.5 of 49 CFR 571.225 requires in pertinent part that:

S9.5 Marking and conspicuity of the lower anchorages. Each vehicle shall comply with S9.5(a) or (b).

(a) Above each bar installed pursuant to S4, the vehicle shall be permanently marked with a circle:

(1) That is not less than 13 mm in diameter;

(2) That is either solid or open, with or without words, symbols or pictograms, provided that if words, symbols or pictograms are used, their meaning is explained to the consumer in writing, such as in the vehicle's owners manual; and

(3) That is located such that its center is on each seat back between 50 and 100 mm above or on the seat cushion 100(±25 mm forward of the intersection of the vertical transverse and horizontal longitudinal planes intersecting at the horizontal centerline of each lower anchorage, as illustrated in Figure 22. The center of the circle must be in the vertical longitudinal plane that passes through the center of the bar (±25 mm).

(4) The circle may be on a tag.

(b) The vehicle shall be configured such that the following is visible: Each of the bars installed pursuant to S4, or a permanently attached guide device for each bar. The bar or guide device must be visible without the compression of the seat cushion or seat back, when the bar or device is viewed, in a vertical longitudinal plane passing through the center of the bar or guide device, along a line making an upward 30 degree angle with a horizontal plane. Seat backs are in the nominal design riding position. The bars may be covered by a removable cap or cover, provided that the cap or cover is permanently marked with words, symbols or pictograms whose meaning is explained to the consumer in written form as part of the owner's manual.

Hyundai explained its belief that paragraph S9.5 of FMVSS No. 225 requires that above each child restraint lower anchorage the vehicle shall be permanently marked with; a circle that is not less than 13 mm in diameter, that is either solid or open, with or without words, symbols or pictograms, provided that if words, symbols or pictograms are used, their meaning is explained to the

consumer in writing, such as in the vehicle's owner's manual.

Hyundai also explained that the owner's manuals of the affected vehicles contain a section titled "Child seat lower anchorages" that provides illustrations indicating the locations of the child restraint lower anchorages and written descriptions of the locations of the child restraint lower anchorages. Hyundai expressed its belief that the vehicles are properly marked, as required by paragraph S9.5 of FMVSS No. 225, with solid circles to identify the locations of the lower anchorages. Hyundai also stated that those solid circles contain pictograms, which represent a child seated in a child restraint. However, the owner's manuals provided with the affected vehicles do not contain a specific written explanation of the meaning of the pictogram that appears on the identification circles.

Hyundai states that it believes the noncompliance is inconsequential to motor vehicle safety for the following reasons:

(1) When the requirements of paragraph S9.5 were first implemented over seven years ago, there may have been the potential to misunderstand the newly adopted child restraint lower anchorage identification mark. Therefore, NHTSA decided that a circle must be used, to standardize the symbol used to identify the anchorages, because standardization would likely increase user recognition of the symbol. The standardized circle has now appeared in almost every U.S. vehicle for more than seven years, allowing the public to gain familiarity with its purpose. In reference to the identification circles, FMVSS 225 No. S9.5 (a)(2) states that they may be "with or without words, symbols or pictograms". If the identification circle does not contain any pictogram, it does not require a written explanation.

(2) The simple pictogram representing a child seated in a child restraint enhances the identification provided by the circle. The missing written explanation of the meaning of the pictogram does not affect the ability of a person to locate the lower anchorages, aided by the visual indication of the identification circles and the illustrations and written explanations provided in the owner's manual, and does not affect the ability of the lower anchorages to properly secure a child restraint.

In addition, Hyundai stated that even though it will include a written explanation in future printings of the subject owner's manual, it strongly believes that the missing written explanation is an inconsequential

noncompliance that poses no threat to the safety of its customers.

Hyundai also states that no customer complaints have been received related to the lack of a written explanation of the meaning of the pictogram or any problems that may have resulted from the lack of a written explanation of the meaning of the pictogram.

Hyundai requested that NHTSA consider its petition and grant an exemption from the recall requirements of the National Traffic and Motor Vehicle Safety Act on the basis that the noncompliance described above is inconsequential as it relates to motor vehicle safety.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance.

Interested persons are invited to submit written data, views, and arguments on this petition. Comments must refer to the docket and notice number cited at the beginning of this notice and be submitted by any of the following methods:

a. *By mail addressed to:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

b. *By hand delivery to:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE, Washington, DC 20590. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except Federal Holidays.

c. *Electronically:* by logging onto the Federal Docket Management System (FDMS) Web site at: <http://www.regulations.gov/>. Follow the online instructions for submitting comments. Comments may also be faxed to 1-202-493-2251.

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/>

[www.regulations.gov](http://www.regulations.gov), including any personal information provided.

Documents submitted to a docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the Internet at <http://www.regulations.gov> by following the online instructions for accessing the dockets. DOT's complete Privacy Act Statement is available for review in the **Federal Register** published on April 11, 2000 (65 FR 19477-78).

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

*Comment closing date:* April 24, 2008.

**Authority:** (49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8)

Issued on: March 19, 2008.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. E8-6005 Filed 3-24-08; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Executive Office for Asset Forfeiture; Proposed Collection; Comment Request

**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 Executive Office for Asset Forfeiture within the Department of the Treasury is soliciting comments concerning the Request for Transfer of Property Seized/Forfeited by a Treasury Agency, TD F 92-22.46.

**DATES:** Written comments should be received on or before May 28, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to the Executive Office for Asset Forfeiture, Attn: Jackie A. Jackson, 1341 G Street 9th Floor NW., Washington, DC 20220. Telephone: (202) 622-2755. E-

Mail Address:

*Jackie.Jackson@DO.Treas.gov.*

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form(s) and instructions should be directed to the Executive Office for Asset Forfeiture, Attn: Jackie A. Jackson, 1341 G Street 9th Floor NW., Washington, DC 20220. Telephone: (202) 622-2755. E-Mail Address: *Jackie.Jackson@DO.Treas.gov.*

#### SUPPLEMENTARY INFORMATION:

*Title:* Request for Transfer of Property Seized/Forfeited by a Treasury Agency, TD F 92-22.46

*OMB Number:* 1505-0152.

*Form Number:* TD F 92-22.46.

*Abstract:* The form was developed to capture the minimum amount of data necessary to process the application for equitable sharing benefits. Only one form is required per seizure. If a law enforcement agency does not make this one time application for benefits under the equitable sharing process, the agency will not benefit from the forfeiture process.

*Current Actions:* This is a notice for the continued use of the established form. There are several changes to the form or instructions.

*Type of Review:* Extension (with changes).

*Proposed Changes:* At the top of the form add a line for Recipient/Requesting Agency Case Number.

In section II—Add a Line to collect the E-mail Address of the Agency Contact Person.

*Affected Public:* Federal, State and local law enforcement agencies participating in the Treasury asset sharing program.

*Estimated Number of Respondents:* 5,000.

*Estimated Time Per Respondent:* 30 Minutes.

*Estimated Total Annual Burden Hours:* 2,500.

#### 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.

**Eric E. Hampl,**

*Director, Executive Office for Asset Forfeiture.*

[FR Doc. E8-5974 Filed 3-24-08; 8:45 am]

**BILLING CODE 4810-25-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

**[CO-49-88]**

#### 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, CO-49-88 (TD 8546), Limitations on Corporate Net Operating Loss (§ 1.382-6).

**DATES:** Written comments should be received on or before May 27, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulations should be directed to Carolyn N. Brown at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6688, or through the Internet at *Carolyn.N.Brown@irs.gov.*

#### SUPPLEMENTARY INFORMATION:

*Title:* Limitations on Corporate Net Operating Loss.

*OMB Number:* 1545-1381.

*Regulation Project Number:* CO-49-88.

*Abstract:* This regulation provides rules for the allocation of a loss corporation's taxable income or net operating loss between the periods before and after ownership change