

represents only 7.7% of the M-Class vehicles manufactured and sold for model year 2000 to date. This figure will be even lower as production and sale of the 2000 model year vehicle continues. As a result of this extremely low number, MBUSA does not believe that vehicles equipped with the additional buzzer pose a substantial decrease in safety for M-Class owners.

MBUSA continues to believe that the additional buzzer will enhance safety. Specifically, as noted in their October 5, 1999 request for interpretation, MBUSA incorporated this additional buzzer as a systems check to alert vehicle operators of the proper functioning of the audible warning system. Given the extremely short duration of this additional buzzer (approximately two seconds), MBUSA believes that the annoyance factor is low in comparison to the value provided by the systems check. Additionally, the brief audible signal alerted drivers to the importance of safety belt use. While the driver may have been buckled when this alert sounded, the extra reminder may still have been helpful in reminding drivers that other occupants should also be sure to fasten their seat belts, MBUSA believes that this reminder is analogous to the Ford Motor Company's planned new "Belt-Minder" system. As described at the Ford Motor Company Web site,

[t]he Belt-Minder system will use a safety belt usage sensor located in the belt buckle to determine whether a driver is buckled up. The sensor feeds this information to a control module, and if a driver is unbelted when the vehicle is in motion, a red light in the instrument panel will illuminate and a chime will intermittently sound to remind customers to use their safety belts. In time, the system will be expanded to offer front-seat passengers the same type of reminder.

See, <http://www.ford.com/default.asp?pageid=69&storyid=274>. Like the Ford Motor Company Belt-Minder system, the Mercedes-Benz system also serves to remind drivers of the importance of seat belt use and to assure drivers that the buzzer is working. Thus, MBUSA believe the buzzer enhances safety and as such represents a noncompliance that is inconsequential to motor vehicle safety.

MBUSA also believes that the situations in which the additional buzzer will operate also does not negatively impact motor vehicle safety. Specifically, the additional buzzer only sounds under certain conditions, namely upon vehicle startup when the driver has already fastened his seat belt. In this limited situation, the vehicle

engine has just been started and the vehicle is typically not yet in motion. By the time the driver engages the transmission and proceeds, the additional buzzer has already run through its systems check and has shut off. Thereafter, the only time the buzzer will again sound is when the vehicle engine is restarted after it has first been stopped and turned off. Consequently, the buzzer will not operate anytime the vehicle is in motion where it may otherwise distract the driver. For this additional reason, MBUSA believes that the extra buzzer, while not in compliance with the requirements of FMVSS No. 208, is not a noncompliance that will negatively impact motor vehicle safety.

Based on the above analysis, MBUSA does not believe that the extra seat belt warning buzzer has any appreciable impact on motor vehicle safety. Unbelted drivers will receive both the audible and visual warnings for eight seconds as required by FMVSS No. 208 when the vehicle's ignition is turned to the "on" or "start" position. Belted drivers receive the visual warning and a two second audible warning check that merely informs him/her that the audible warning system is operational and reminds the driver of the importance of seat belt use. Due to the extremely short duration of the check audible warning versus the audible warning indicating the need to fasten seat belts, MBUSA believes that belted drivers will not be unduly bothered or confused by the check audible warning. As a result, the MBUSA believes that there will be no diminished effect to the full eight second warning to unbelted drivers reminding them to buckle up. In addition, the additional check buzzer does not operate in situations where the vehicle may be in motion, thus not providing a distraction for vehicle operators that may interfere with operation of the vehicle. Finally, the number of affected vehicles is small (i.e., approximately 7%). For the foregoing reasons, MBUSA has requested NHTSA grant the petition for determination of inconsequential noncompliance.

Interested persons are invited to submit written data, views and arguments on the petition of MBUSA, described above. Comments should refer to the Docket Number and be submitted to: Docket Management, National Highway Traffic Safety Administration, Room PL 401, 400 Seventh Street, SW., Washington, DC 20590. It is requested that two copies be submitted.

All comments received before the close of business on the closing date indicated below will be considered. The

application and supporting materials, and all comments received after the closing date will also be filed and will be considered to the extent practicable. When the application is granted or denied, the Notice will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: October 12, 2000,

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

September 6, 2000.

Stephen R. Kratzke,

Associate Administrator for Safety Performance Standards.

[FR Doc. 00-23333 Filed 9-11-00; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33895]¹

Ohio Southern Railroad, Incorporated—Acquisition and Operation Exemption—Pennsylvania Lines LLC and Norfolk Southern Railway Company

Ohio Southern Railroad, Incorporated (OSRR), a Class III carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire by sublease from Pennsylvania Lines LLC (PRR) and Norfolk Southern Railway Company (NSR) and operate approximately 2.3 route miles of rail line between milepost RQ 36.0, at Wilbren, OH, and milepost RQ 38.1, at New Lexington, OH, including connecting tracks in the vicinity of New Lexington (line).²

The transaction was expected to be consummated promptly following the effective date of the exemption. The earliest the transaction could be

¹ On August 25, 2000, the Ohio Southern Railroad, Incorporated filed an Amended Verified Notice of Exemption in STB Finance Docket No. 33895. The notice being served today corrects and supersedes the Board's initial notice that was served on July 18, 2000, and published the same date at 65 FR 44571 by clarifying that the total length of track being acquired is 2.3 route miles and includes connecting tracks in the vicinity of New Lexington. The remainder of the Board's July 18, 2000 notice remains unchanged.

² On July 5, 2000, NSR filed a verified notice of exemption under the Board's class exemption procedures at 49 CFR 1180.2(d)(7). The notice covered an agreement between PRR, NSR and OSRR for the grant by OSRR to NSR of overhead trackage rights over the line. The trackage rights will enable NSR to continue operations over the line and facilitate the development of a more efficient routing for both OSRR and NSR to move traffic more expeditiously in the region. See *Norfolk Southern Railway Company—Trackage Rights Exemption—Ohio Southern Railroad, Incorporated in Perry County, OH*, STB Finance Docket No. 33900 (STB served July 18, 2000).

consummated was July 7, 2000, 7 days after the exemption was filed.

The transaction is related to *Ohio Southern Railroad, Incorporated—Acquisition and Operation Exemption—Glouster Coal Company, Glouster, OH*, STB Finance Docket No. 33896 (STB served July 18, 2000) and *Ohio Southern Railroad, Incorporated—Trackage Rights Exemption—Pennsylvania Lines LLC and Norfolk Southern Railway Company*, STB Finance Docket No. 33902 (STB served July 18, 2000), to exempt OSRR's extension of service over Glouster Coal Company's line serving its Buckingham Mine and OSRR's trackage rights over NSR's West Secondary line from New Lexington to a point near Glouster, OH. Upon consummation of these transactions OSRR will be able to provide coal transportation service in conjunction with NSR from the Buckingham Mine to customers of Glouster Coal Company located on or accessed via the lines of OSRR.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding 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. 33895, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Kelvin J. Dowd, Esq., Slover & Loftus, 1224 Seventeenth Street, N.W., Washington, DC 20036.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: September 5, 2000.

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

Vernon A. Williams,
Secretary.

[FR Doc. 00-23340 Filed 9-11-00; 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 (IRS), Treasury.

ACTION: Notice of Closed Meeting of Art Advisory Panel.

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

DATES: The meeting will be held September 27 and 28, 2000.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held on September 27 and 28, 2000, 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 September 27 and 28, 2000, 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 section 6103 of Title 26 of the United States Code.

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) of Title 5 of the United States Code, and that the meeting will not be open to the public.

The Commissioner of Internal Revenue has determined that this document is not a significant regulatory action as defined in Executive Order 12866 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a

rule subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 00-23390 Filed 9-11-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of Citizen Advocacy Panel, Brooklyn District

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Brooklyn District Citizen Advocacy Panel will be held in Brooklyn, New York.

DATES: The meeting will be held Thursday, October 12, 2000.

FOR FURTHER INFORMATION CONTACT: Eileen Cain at 1-888-912-1227 or 718-488-3555.

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 operational meeting of the Citizen Advocacy Panel will be held Thursday October 12, 2000, 6 p.m. to 9 p.m. at the Internal Revenue Service Brooklyn Building located at 625 Fulton Street, Brooklyn, NY 11201. For more information or to confirm attendance, notification of intent to attend the meeting must be made with Eileen Cain. Mrs. Cain can be reached at 1-888-912-1227 or 718-488-3555. The public is invited to make oral comments from 8:30 p.m. to 9 p.m. on Thursday, October 12, 2000. Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 718-488-3555, or write Eileen Cain, CAP Office, P.O. Box R, Brooklyn, NY, 11201.

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: August 30, 2000.

John J. Mannion,

Program Manager, TAS.

[FR Doc. 00-23389 Filed 9-11-00; 8:45 am]

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