

evaluation unit. When the ignition key is turned to the "ON" position, the key's transponder, the immobilizer control unit and the engine control unit initiate a set of tests to determine if the vehicle should start. The transmission of the code initiates arithmetic operations in the key transponder and the immobilizer control unit to determine if the key is the correct one for authorized starting of the vehicle. A new variable code is generated every time the vehicle is started or starting is attempted so that duplicating a key to start the vehicle is impossible. If the initiated tests fail, such as if when an incorrect key is used, the owner/operator will be unable to start the vehicle. The car will only start when the ignition is unlocked both mechanically and electronically.

Volkswagen stated that the modified device will also continue to monitor the vehicle's doors, hood and trunk. If the system is armed and unauthorized entry is subsequently attempted from any of the protected areas, the antitheft device will be triggered, causing activation of a visual and audible alarm.

Volkswagen also provided a detailed description of the identity, design and location of the components of the antitheft system including diagrams of the components and their location in the vehicle beginning with the 2002 MY. To prevent defeat of the antitheft system, Volkswagen stated that all system components are inaccessibly located.

In order to ensure the reliability and durability of the device, Volkswagen stated that it conducted tests of the modified antitheft device, including electrical and mechanical durability, and certifies that it passed all of the performance requirements of the tests conducted.

The agency believes that there is substantial evidence indicating that the modified antitheft device to be installed as standard equipment on the MY 2002 Volkswagen Cabrio, Golf, Jetta and Passat car lines will likely be as effective in reducing and deterring motor vehicle theft as compliance with the requirements of the Theft Prevention Standard (49 CFR Part 541). This determination is based on the information that Volkswagen submitted with its petition and other available information. The agency believes that the modified device will continue to provide five types of performance listed in 543.6(a)(3): promoting activation; attracting attention to unauthorized entries; preventing defeat or circumventing of the device by unauthorized persons; preventing operation of the vehicle by

unauthorized entrants; and ensuring the reliability and durability of the device.

As required by 49 CFR 543.6(a)(4), the agency also finds that Volkswagen has provided adequate reasons for its belief that the modified antitheft device will reduce and deter theft. This conclusion is based on the information Volkswagen provided on its antitheft system. This information included a description of reliability and functional tests conducted by Volkswagen for its antitheft device and its components.

The agency has evaluated Volkswagen's MY 2002 petition for modification of the previous exemptions granted for the Cabrio, Golf, Jetta and Passat car lines from the parts-marking requirements of 49 CFR Part 541. The agency has determined that the modified device to be installed on the Volkswagen Cabrio, Golf, Jetta and Passat car lines are likely to be as effective as parts marking in preventing and deterring theft of these vehicles, and therefore qualifies for a full exemption under 49 CFR Part 543.

For the foregoing reasons, the agency hereby grants Volkswagen's petition for modification of the exemptions previously granted to the Jetta, Cabrio, Golf and Passat car lines beginning with the 2002 model year.

If, in the future, Volkswagen decides not to use the exemption for the car lines that are the subject of this notice, it should formally notify the agency. If such a decision is made, the car line(s) must be fully marked according to the requirements under 49 CFR 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Volkswagen wishes in the future to modify the device on which this exemption is based, it may have to submit a petition to modify the exemption. Part 543.7(d) states that a Part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the antitheft device on which the line's exemption is based. Further, 543.9(c)(2) provides for the submission of petitions "(t)o modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden which 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting Part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be de minimis.

Therefore, NHTSA suggests that if the manufacturer contemplates making any

changes the effects of which might be characterized as de minimis, it should consult the agency before preparing and submitting a petition to modify.

Authority: 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50

Issued on: August 3, 2001.

Stephen R. Kratzke,

*Associate Administrator for Safety,
Performance Standards.*

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-101 (Sub-No. 16X)]

Duluth, Missabe and Iron Range Railway Company—Abandonment Exemption—in St. Louis County, MN

On July 19, 2001, Duluth, Missabe and Iron Range Railway Company (DMIR) filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon a 1.3-mile line of railroad known as the Hull Rust Line, extending from milepost 14.8 to milepost 16.1, in the city of Hibbing, St. Louis County, MN. The line traverses U.S. Postal Service Zip Code 55746. There are no stations on the line.

The line does not contain federally granted rights-of-way. Any documentation in DMIR's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by November 6, 2001.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,000 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than August 28, 2001. Each trail use request must be accompanied

by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-101 (Sub-No. 16X) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001; and (2) DMIR's attorney, Thomas R. Ogoreuc, 135 Jamison Lane, Monroeville, PA 15146. Replies are due on August 28, 2001.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. [TDD for the hearing impaired is available at 1-800-877-8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

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

Decided: August 1, 2001.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

Vernon A. Williams,
Secretary.

[FR Doc. 01-19892 Filed 8-7-01; 8:45 am]
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 3911

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 Form 3911, Taxpayer Statement Regarding Refund.

DATES: Written comments should be received on or before October 9, 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 form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Taxpayer Statement Regarding Refund.

OMB Number: 1545-1384.

Form Number: 3911.

Abstract: Form 3911 is used by taxpayers to notify the IRS that a tax refund previously claimed has not been received. The form is normally completed by the taxpayer as the result of an inquiry in which the taxpayer claims non-receipt, loss, theft or destruction of a tax refund, and IRS research shows that the refund has been issued. The information on the form is needed to clearly identify the refund to be traced.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 520,000.

Estimated Time Per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 43,160.

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: August 3, 2001.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 01-19906 Filed 8-7-01; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[INTL-399-88]

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, INTL-399-88 (TD 8434), Treatment of Dual Consolidated Losses (§ 1.1503-2).

DATES: Written comments should be received on or before October 9, 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 should be directed to Carol Savage, (202) 622-