

size is marked on the tire sidewalls, and the owner's manual and tire inflation pressure label contain the appropriate tire size to be installed on the original equipment rims. Therefore, there is little likelihood of a tire and rim mismatch as a result of the missing rim markings. With regard to the omission of the "DOT" symbol, the agency regards the noncompliance with paragraph S5.2(c) as a failure to comply with the certification requirements of 49 U.S.C. 30115, and not a compliance failure requiring notification and remedy.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, Hyundai's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

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

Kenneth N. Weinstein,

Associate Administrator for Enforcement.

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA 2003-16699; Notice 2]

Michelin North America, Inc., Grant of Petition for Decision of Inconsequential Noncompliance

Michelin North America, Inc. (Michelin), has determined that certain tires it manufactured do not comply with S4.3(d) of 49 CFR 571.109, Federal Motor Vehicle Safety Standard (FMVSS) No. 109, "New pneumatic tires." Pursuant to 49 U.S.C. 30118(d) and 30120(h), Michelin has petitioned for a determination that this noncompliance is inconsequential to motor vehicle safety and has filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Reports." Notice of receipt of the petition was published, with a 30 day comment period, on December 22, 2003, in the **Federal Register** (68 FR 71222). NHTSA received no comments.

Michelin produced approximately 8,568 Michelin Pilot XGT H4 tires, size P195/65R15, whose sidewall labeling, on one side of the tire only, incorrectly describes the generic name of the cord material in one of the plies in the tread area. These tires were marked on one

side as "Tread plies: 1 polyester + 1 polyamide/steel + 2 steel. Sidewall plies: 1 polyester." The correct marking is "Tread plies: 1 polyester + 1 polyamide + 2 steel. Sidewall plies: 1 polyester." The like marking on the opposite sidewall is correct in all respects. Therefore, they do not comply with FMVSS No. 109 S4.3(d), which requires that "each tire shall have permanently molded into or onto both sidewalls * * * (d) The generic name of each cord material used in the plies (both sidewall and tread area) of the tire."

Michelin believes that this noncompliance is inconsequential to motor vehicle safety. It asserts that in all other respects, the tires meet or exceed the requirements of FMVSS No. 109, including all of the performance requirements. It further asserts that the noncompliance with S4.3(d) will have no impact on the performance of the tire on a motor vehicle, or upon motor vehicle safety.

The agency agrees with Michelin's statement that the incorrect markings do not present a serious safety concern. The agency believes that the true measure of inconsequentiality to motor vehicle safety in this case is that there is no effect of the noncompliance on the operational safety of vehicles on which these tires are mounted.

Although tire construction affects the strength and durability, neither the agency nor the tire industry provides information relating tire strength and durability to the number of plies and types of ply cord material in the tread and sidewall. Therefore, tire dealers and customers should consider the tire construction information along with other information such as the load capacity, maximum inflation pressure, and tread wear, temperature, and traction ratings, to assess performance capabilities of various tires. In the agency's judgment, the incorrect labeling of the tire construction information will have an inconsequential effect on motor vehicle safety because most consumers do not base tire purchases or vehicle operation parameters on tire cord material.

The safety of people working in the tire retread, repair, and recycling industries must also be considered. The agency believes the noncompliance will have no measurable effect on the safety of the tire retread, repair, and recycling industries. The primary safety concern of these industries is whether or not steel cord construction is used in the sidewall and tread of the tires. In this case, the labeling on both sides of the tire correctly indicates that steel is used in the construction of the tires.

In addition, the tires are certified to meet all the performance requirements of FMVSS No. 109. Also, the markings on one side of the tire are correct. All other informational markings as required by FMVSS No. 109 are present. Michelin has corrected the problem.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, Michelin's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

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

Kenneth N. Weinstein,

Associate Administrator for Enforcement.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[PS-25-94]

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, PS-25-94 (T.D. 8686), Requirements to Ensure Collection of Section 2056A Estate Tax (§ 20.2056A-2).

DATES: Written comments should be received on or before May 14, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111