

produced do not comply with S6 of 49 CFR 571.205, Federal Motor Vehicle Safety Standard (FMVSS) No. 205, "Glazing materials." General Motors has filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Reports."

Pursuant to 49 U.S.C. 30118(d) and 30120(h), General Motors 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 General Motors' 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 a total of approximately 7,326 model year 2005 Chevrolet Corvette coupes equipped with removable transparent Targa roofs. S6, certification and marking, of FMVSS No. 205 and the referenced Section 7 of ANSI/SAE Z26.1-1996 specify that the required identification and certification markings must be located on the glazing. On the subject vehicles, the required markings are present, but they are located on the frame of the Targa roof assembly, rather than on the glazing portion of the roof assembly.

General Motors believes that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. The petitioner states:

- The subject glazing meets all applicable performance requirements of FMVSS No. 205. There is no safety performance implication associated with this technical noncompliance.
- The certifications markings required by FMVSS No. 205 are provided on the frame of the subject Corvette Targa roof assemblies. This noncompliance relates only to the location of the required markings, not to their presence.
- Once assembled, the Targa roof frame and glazing are indivisible. For in-service repair, the roof assembly (glazing mounted in frame) is serviced as a unit. There is no service provision to replace only the frame or only the glazing. As a practical matter, therefore, marking the frame is functionally equivalent to marking the glazing.
- Given the small volume of service parts that will be needed and the high investment cost required to manufacture the subject Corvette roof assemblies, it is probable that all service parts will be manufactured by the same supplier as the original equipment parts. Accordingly, there is virtually no chance of uncertainty about the manufacturer of the subject parts, should a need to identify the manufacturer arise in the future.
- GM is not aware of any crashes, injuries, customer complaints or field reports associated with this condition.

General Motors also states that NHTSA has previously granted inconsequential noncompliance petitions involving the omission of FMVSS No. 205 markings and provides the following examples: Western Star Trucks (63 FR 66232, 12/1/1998), Ford Motor Company (64 FR 70116, 12/15/1999), Toyota Motor Corporation (68 FR 10307, 3/4/2003), and Freightliner LLC (68 FR 65991, 11/24/2003).

Interested persons are invited to submit written data, views, and arguments on the petition described above. 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. Mail: Docket Management Facility, U.S. Department of Transportation, Nassif Building, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590-0001. Hand Delivery: Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC. It is requested, but not required, that two copies of the comments be provided. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except Federal Holidays. Comments may be submitted electronically by logging onto the Docket Management System Web site at <http://dms.dot.gov>. Click on "Help" to obtain instructions for filing the document electronically. Comments may be faxed to 1-202-493-2251, or may be submitted to the Federal eRulemaking Portal: go to <http://www.regulations.gov>. Follow the online instructions for submitting comments.

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:* August 1, 2005.

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

Issued on: June 23, 2005.

**Ronald L. Medford,**

*Senior Associate Administrator for Vehicle Safety.*

[FR Doc. 05-12876 Filed 6-29-05; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Ex Parte No. 558 (Sub-No. 8)]

#### Railroad Cost-of-Capital—2004

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of decision.

**SUMMARY:** On June 30, 2005, the Board served a decision to update its computation of the railroad industry's cost-of-capital for 2004. The composite after-tax cost-of-capital rate for 2004 is found to be 10.1%, based on a current cost-of-debt of 5.25%; a cost of common equity capital of 13.16%; and a capital structure mix comprised of 38.5% debt and 61.5% common equity. The cost-of-capital finding made in this proceeding will be used in a variety of Board proceedings.

**EFFECTIVE DATE:** This action is effective June 30, 2005.

**FOR FURTHER INFORMATION CONTACT:** Leonard J. Blistein, 202-565-1529. (Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339).

**SUPPLEMENTARY INFORMATION:** The cost-of-capital finding in this decision may be used for a variety of regulatory purposes. The Board's decision is posted on the Board's Web site, <http://www.stb.dot.gov>. In addition, copies of the decision may be purchased from ASAP Document Solutions by calling 202-306-4004 (assistance for the hearing impaired is available through FIRS at 1-800-877-8339), or by e-mail at [asapdc@verizon.net](mailto:asapdc@verizon.net).

#### Environmental and Energy Considerations

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

#### Regulatory Flexibility Analysis

Pursuant to 5 U.S.C. 605(b), we conclude that our action in this proceeding will not have a significant economic impact on a substantial number of small entities. The purpose and effect of this action are to update the annual railroad industry cost-of-capital finding by the Board. No new reporting or other regulatory requirements are imposed, directly or indirectly, on small entities.

**Authority:** 49 U.S.C. 10704(a).

Decided: June 21, 2005.

By the Board, Chairman Nober, Vice Chairman Buttrey, and Commissioner Mulvey.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 05-12900 Filed 6-29-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2002-43

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2002-43, Determination of Substitute Agent for a Consolidated Group.

**DATES:** Written comments should be received on or before August 29, 2005, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of revenue procedure should be directed to R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Determination of Substitute Agent for a Consolidated Group.

*OMB Number:* 1545-1793.

*Revenue Procedure Number:* Revenue Procedure 2002-43.

*Abstract:* Revenue Procedure 2002-43 provides any instructions that apply to any designation of a substitute agent, notification of the existence of a default substitute agent, a request for the designation of a substitute agent, and request for replacement of a previously designated substitute agent. The instructions also provide for the automatic approval of requests by a

terminating common parent to designate its qualifying successor as a substitute agent.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 200.

*Estimated Average Time Per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 400.

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: June 24, 2005.

**Paul Finger,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-3428 Filed 6-29-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5498-SA

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information.

**DATES:** Written comments should be received on or before August 29, 2005, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6516, 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 R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* HSA, Archer MSA, or Medicare Advantage MSA Information.

*OMB Number:* 1545-1518.

*Form Number:* 5498-SA.

*Abstract:* This form is used to report contributions to a medical savings account as required by Internal Revenue Code section 220(h).

*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:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 41,105.

*Estimated Time Per Response:* 10 min.

*Estimated Total Annual Burden Hours:* 6,988.

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