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Issued in Washington, DC, January 20, 2011.

George C. Nield,

Associate Administrator for Commercial Space Transportation.

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2009-0114; Notice 2]

Bentley Motors, Inc., Grant of Petition for Decision of Inconsequential Noncompliance

Bentley Motors, Inc. (Bentley) has determined that certain headlamps in 2005-2008 Bentley Arnage and Azure passenger cars do not fully comply with paragraph S7.8.2.1(b) of 49 CFR 571.108, Federal Motor Vehicle Safety Standard (FMVSS) No. 108 *Lamps, Reflective Devices and Associated Equipment*. Bentley 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), Bentley 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. Notice of receipt of Bentley's petition was published, with a 30-day public comment period, on 7/30/2009, in the **Federal Register** (74 FR 38082). No comments were received. To view the petition and all supporting documents, log onto the Federal Docket Management System Web site at: <http://www.regulations.gov/>. Then follow the online search instructions to locate docket number "NHTSA-2009-0114."

For further information on this decision, contact Mr. Mike Cole, Office of Vehicle Safety Compliance, the National Highway Traffic Safety Administration (NHTSA), telephone (202) 366-2334, facsimile (202) 366-7002.

Bentley estimated that 1,115 model year 2005-2008 Bentley Arnage and Azure passenger cars manufactured between January 13, 2004 and November 9, 2007 are involved. Bentley also stated that based on its preliminary investigation it believes that only 50% of those vehicles have the subject noncompliance.

Paragraph S7.8.5.3(b) of FMVSS No. 108 requires in pertinent part:

S7.8.5.3 Visual/optical aiming. Each visually/optically aimable headlamp shall be designed to conform to the following requirements: * * *

(b) Horizontal aim, lower beam. There shall be no adjustment of horizontal aim unless the headlamp is equipped with a horizontal VHAD. If the headlamp has a VHAD, it shall be set to zero.

Bentley explained that the noncompliance with FMVSS No. 108 is that horizontal aim adjustment of the subject lower beams is possible due to the absence of a blanking cap over the lower beam horizontal adjustment screw.

Bentley also stated that they discovered this noncompliance as a result of a special production line quality audit investigation.

Bentley further stated that it believes that this noncompliance is inconsequential to motor vehicle safety for three reasons. First, the adjustment screw is always hidden by an engine cover when the vehicle's hood is open. Second, when the engine cover is removed the screw is still hidden down a small dark guide hole, so the screw is not immediately visible and it is not immediately obvious that a disabling cap is not present. Last, the workshop manual clearly identifies that this screw is not functional on North American specification vehicles so no vehicle repairer would ever need to try to search for and adjust the screw in question.

Bentley also has informed NHTSA that it has corrected the problem that caused this noncompliance.

In summation, Bentley states that it believes that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted.

NHTSA Decision

NHTSA agrees with Bentley that the noncompliance is inconsequential to motor vehicle safety. The only possible safety risk is that someone could locate and improperly adjust the lower beam horizontal adjustment mechanism. That risk is extremely small. The location of the horizontal adjuster makes it difficult to access and there is no information in the owner's manual or given to the dealer which indicates the location.

Further, the lamps as originally installed in the subject vehicles are properly aimed and the need for re-aiming is unlikely. In addition, it is unlikely that owners will try to adjust the headlamp aim since the owner's manual instructs drivers to take the vehicle to the dealer if the lamps need to be re-aimed. Because dealers are generally not aware that the horizontal aim can be adjusted, they are likely to replace the lamps that may need adjustment. Moreover, to the extent this notice increases awareness on the part of owners or dealers that the horizontal adjustment mechanism is present on these vehicles, the notice will also inform them that any horizontal adjustment issue should be addressed by replacing the lamps and/or contacting Bentley.

In consideration of the foregoing, NHTSA has decided that Bentley has met its burden of persuasion that the subject FMVSS No. 108 headlamps noncompliance is inconsequential to motor vehicle safety. Accordingly, Bentley's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the subject noncompliance under 49 U.S.C. 30118 and 30120.

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

Issued on: January 19, 2011.

Claude H. Harris,

Acting Associate Administrator for Enforcement.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1099-K

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