

Hoses, 109 New Pneumatic Tires, 113 Hood Latch System, 116 Motor Vehicle Brake Fluids, 124 Accelerator Control Systems, 135 Light Vehicle Brake Systems, 202 Head Restraints, 204 Steering Control Rearward Displacement, 205 Glazing Materials, 207 Seating Systems, 210 Seat Belt Assembly Anchorages, 212 Windshield Mounting, 216 Roof Crush Resistance, 219 Windshield Zone Intrusion, and 302 Flammability of Interior Materials.

The petitioner also contends that the vehicles are capable of being readily altered to meet the following standards, in the manner indicated:

Standard No. 101 Controls and Displays: (a) Inscription of the word "brake" on the brake telltale in place of the international ECE warning symbol; and (b) replacement of the speedometer with a unit reading in miles per hour, or modification of the existing speedometer so that it reads in miles per hour.

Standard No. 108 Lamps, Reflective Devices and Associated Equipment: installation of the following components on vehicles that are not already so equipped: (a) U.S.-model front side marker lamps; (b) U.S.-model headlamps; (c) U.S.-model tail lamps that incorporate rear side marker lights; (d) U.S.-model high-mounted stop lamp; and (e) front and rear side reflex reflectors.

Standard No. 110 Tire Selection and Rims: installation of a tire information placard on vehicles that are not already so equipped.

Standard No. 111 Rearview Mirrors: installation of a U.S.-model passenger side rearview mirror, or inscription of the required warning statement on the face of the existing mirror.

Standard No. 114 Theft Protection: installation of a supplemental key warning buzzer, or reprogramming of the starting system to meet the requirements of this standard.

Standard No. 118 Power-Operated Window, Partition, and Roof Panel Systems: reprogramming or rewiring of the power operated window system to meet the requirements of this standard.

Standard No. 201 Occupant Protection in Interior Impact: inspection of each vehicle and replacement of non U.S.-model upper interior components with U.S.-model components to meet the requirements of this standard on vehicles not already so equipped.

Standard No. 206 Door Locks and Door Retention Components: inspection of each vehicle and replacement of non U.S.-model door lock components with U.S.-model components on vehicles that are not already so equipped.

Standard No. 208 Occupant Crash Protection: inspection of each vehicle and (a) installation of a seat belt warning lamp and buzzer on vehicles that are not already so equipped; and (b) replacement of any non U.S.-model air bags, air bag control units, sensors, seat belts, and knee bolsters on vehicles that are not already so equipped. The petitioner states that the vehicles are equipped with an automatic restraint system that consists of dual front air bags and knee bolsters. In addition, the vehicles have combination lap and shoulder belts at the outboard front and rear seating positions that are self-tensioning and capable of being released by means of a single red push button.

Standard No. 209 Seat Belt Assemblies: inspection of each vehicle and replacement of any non U.S.-certified model seat belts with U.S.-model components.

Standard No. 214 Side Impact Protection: inspection of each vehicle and installation of door reinforcements to meet the requirements of the standard on vehicles that are not already so equipped.

Standard No. 225 Child Restraint Anchorage Systems: inspection of each vehicle and installation of U.S.-model child restraint anchorage system components on vehicles not already so equipped.

Standard No. 301 Fuel System Integrity: inspection of each vehicle and replacement of any non U.S.-model fuel system components with U.S.-model components on vehicles not already so equipped.

The petitioner additionally states that a vehicle identification plate must be affixed to the vehicles near the left windshield post to meet the requirements of 49 CFR Part 565.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above addresses both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

Authority: 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: March 28, 2012.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.
[FR Doc. 2012-8003 Filed 4-3-12; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

Petition for Exemption From the Vehicle Theft Prevention Standard; Mitsubishi Motors

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

ACTION: Grant of petition for exemption.

SUMMARY: This document grants in full the Mitsubishi Motors R&D of America, Inc.'s (Mitsubishi) petition for exemption of the Mitsubishi i-MiEV vehicle line in accordance with 49 CFR part 543, *Exemption From the Theft Prevention Standard*. This petition is granted, because the agency has determined that the antitheft device to be placed on the line as standard equipment is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the 49 CFR part 541, *Federal Motor Vehicle Theft Prevention Standard*. Mitsubishi requested confidential treatment for specific information in its petition. The agency addressed Mitsubishi's request for confidential treatment by letter dated February 14, 2012.

DATES: The exemption granted by this notice is effective beginning with the 2013 model year (MY).

FOR FURTHER INFORMATION CONTACT: Ms. Deborah Mazyck, Office of International Policy, Fuel Economy and Consumer Programs, NHTSA, West Building, W43-443, 1200 New Jersey Avenue SE., Washington, DC 20590. Ms. Mazyck's phone number is (202) 366-0846. Her fax number is (202) 493-2990.

SUPPLEMENTARY INFORMATION: In a petition dated January 3, 2012, Mitsubishi requested exemption from the parts-marking requirements of the Theft Prevention Standard (49 CFR Part 541) for the Mitsubishi i-MiEV vehicle line, beginning with MY 2013. The petition requested an exemption from parts-marking pursuant to 49 CFR part 543, *Exemption From Vehicle Theft Prevention Standard*, based on the installation of an antitheft device as standard equipment for the entire vehicle line.

Under § 543.5(a), a manufacturer may petition NHTSA to grant an exemption for one vehicle line per model year. In its petition, Mitsubishi provided a detailed description and diagram of the identity, design and location of the components of the antitheft device for the i-MiEV vehicle line. Mitsubishi will install a passive, transponder-based,

electronic engine immobilizer system as standard equipment on its i-MiEV vehicle line beginning with MY 2013. Features of the antitheft device will include a transponder key, Electronic Time and Alarm Control System Electronic Control Unit (ETACS ECU) and an Electric Vehicle Electronic Control Unit (EV ECU), key ring antenna and a passive immobilizer. Mitsubishi will also incorporate an audible and visual alarm system as standard equipment on the entire vehicle line. Mitsubishi's submission is considered a complete petition as required by 49 CFR 543.7, in that it meets the general requirements contained in 543.5 and the specific content requirements of 543.6.

Mitsubishi stated that the transponder-based, electronic engine immobilizer device prevents unauthorized starting of the engine. The transponder is located in a traditional key that must be inserted into the key cylinder and turned to the "ON" position in order to activate the ignition. Mitsubishi also stated that activation of the immobilizer does not require the doors to be locked. Activation of the device automatically occurs when the ignition switch is turned to the "OFF" position with a valid key and deactivated when it is turned to the "ON" position with an invalid key. Mitsubishi further stated that the immobilizer system checks the key code once the ignition switch is turned to the "ON" position. The key ring antenna reads the specific ignition key code for the vehicle and transmits an encrypted message containing the key code to the ETACS ECU. The ETACS ECU determines if the key is valid and authorizes the engine to start by sending a separate encrypted message to the EV ECU. The engine will start only if the key code matches the unique identification key code previously programmed into the EV ECU. If the codes do not match, the engine will be disabled.

In addressing the specific content requirements of 543.6, Mitsubishi provided information on the reliability and durability of its proposed device. To ensure reliability and durability of the device, Mitsubishi conducted tests based on its own specified standards. Mitsubishi provided a detailed list of the tests conducted and believes that the device is reliable and durable since the device complied with its specific requirements for each test. Mitsubishi additionally stated that its immobilizer system is further enhanced by several factors making it very difficult to defeat. Specifically, Mitsubishi stated that communication between the transponder and the ECU are encrypted

and that there are over 4.3 billion possible key codes that make successful key code duplication virtually impossible. Mitsubishi also stated that its immobilizer system and the ECU share security data during vehicle assembly that make them a matched set. These matched modules will not function if taken out and reinstalled separately on other vehicles. Mitsubishi further stated that it is impossible to mechanically override the system and start the vehicle, because the vehicle will not be able to start without the transmission of the specific code to the electronic control module. Lastly, Mitsubishi stated that the antitheft device is extremely reliable and durable because there are no moving parts, nor does the key require a separate battery.

Mitsubishi informed the agency that the i-MiEV vehicle line was first equipped with the proposed device beginning with its MY 2012 vehicles. Additionally, Mitsubishi informed the agency that the Eclipse, Galant, Endeavor, Outlander, Lancer and Outlander Sport vehicle lines have been equipped with a similar type of immobilizer device since January 2000, January 2004, April 2004, September 2006, March 2007 and September 2010 respectively, and they have all been granted parts-marking exemptions by the agency. Mitsubishi also stated that beginning with its MY 2000 vehicles, the Eclipse vehicle line has been equipped with a similar device. Mitsubishi further stated that the theft rate for the MY 2000 Eclipse decreased by almost 42 percent when compared with that of its MY 1999 Mitsubishi Eclipse (unequipped with an immobilizer device). Mitsubishi has concluded that the antitheft device proposed for its vehicle line is no less effective than those devices in the lines for which NHTSA has already granted full exemption from the parts-marking requirements. The average theft rates using three MY's data for the Mitsubishi Eclipse, Galant, Endeavor, Outlander and Lancer vehicle lines and are 2.5788, 5.1114, 1.3723, 0.6374 and 2.5519 respectively, and theft rates are not available for the Outlander Sport vehicle line.

Based on the supporting evidence submitted by Mitsubishi on the device, the agency believes that the antitheft device for the i-MiEV vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the Theft Prevention Standard (49 CFR part 541). The agency concludes that the device will provide the five types of performance listed in § 543.6(a)(3): Promoting activation,

attract attention to the efforts of an unauthorized person to enter or move a vehicle by means other than a key, preventing defeat or circumvention of the device by unauthorized persons, preventing operation of the vehicle by unauthorized entrants and ensuring the reliability and durability of the device.

Pursuant to 49 U.S.C. 33106 and 49 CFR 543.7(b), the agency grants a petition for an exemption from the parts-marking requirements of Part 541 either in whole or in part, if it determines that, based upon substantial evidence, the standard equipment antitheft device is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of Part 541. The agency finds that Mitsubishi has provided adequate reasons for its belief that the antitheft device for the Mitsubishi i-MiEV vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the Theft Prevention Standard (49 CFR part 541). This conclusion is based on the information Mitsubishi provided about its device.

For the foregoing reasons, the agency hereby grants in full Mitsubishi's petition for exemption for the Outlander Sport vehicle line from the parts-marking requirements of 49 CFR part 541, beginning with the 2013 MY vehicles. The agency notes that 49 CFR part 541, Appendix A-1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR 543.7(f) contains publication requirements incident to the disposition of all Part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the antitheft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

If Mitsubishi decides not to use the exemption for this line, it must formally notify the agency. If such a decision is made, the line must be fully marked as required by 49 CFR parts 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Mitsubishi wishes in the future to modify the device on which this exemption is based, the company 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 "to 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 that § 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: March 28, 2012.

Christopher J. Bonanti,
Associate Administrator for Rulemaking.
[FR Doc. 2012-8049 Filed 4-3-12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of Taxpayer Advocacy Panel Taxpayer Burden Reduction Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel Taxpayer Burden Reduction Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Wednesday, April 18, 2012.

FOR FURTHER INFORMATION CONTACT:
Audrey Y. Jenkins at 1-888-912-1227 or 718-488-2085.

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 open meeting of the Taxpayer Advocacy Panel Taxpayer Burden Reduction Project Committee will be held Wednesday, April 18, 2012, at 2:30 p.m. Eastern Time via telephone conference. The public is invited to make oral comments or submit written comments or statements for consideration. Notification of intent to participate must be made with Susan Gilbert. For more information please contact Ms. Gilbert at 1-888-912-1227 or (515) 564-6638 or write: TAP Office, 210 Walnut Street, Stop 5115, Des Moines, IA 50309 or contact us at the Web site: <http://www.improveirs.org>.

The agenda will include various IRS topics.

Dated: March 26, 2012.

Louis Morizio,
Acting Director, Taxpayer Advocacy Panel.
[FR Doc. 2012-8008 Filed 4-3-12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Small Business/Self-Employed Decreasing Non-Filers Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel Small Business/Self-Employed Decreasing Non-Filers Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Thursday April 26 and Friday, April 27, 2012.

FOR FURTHER INFORMATION CONTACT:
Patricia Robb at 1-888-912-1227 or 414-231-2360.

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 open meeting of the Taxpayer Advocacy Panel Joint Committee will be held Wednesday, April 25, 2012, 2 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. Notification of intent to participate must be made with Ms. Patricia Robb. For more information please contact Ms. Robb at 1-888-912-1227 or 414-231-2360, or write TAP Office Stop 1006MIL, 211 West Wisconsin Avenue, Milwaukee, WI 53203-2221, or post comments to the Web site: <http://www.improveirs.org>.

The agenda will include various IRS issues.

Dated: March 27, 2012.

Louis Morizio,
Acting Director, Taxpayer Advocacy Panel.
[FR Doc. 2012-7997 Filed 4-3-12; 8:45 am]

BILLING CODE 4830-01-P