

exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, any decision on this petition only applies to the subject tires that CMA and DCHL no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve CMA and DCHL distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant tires under their control after CMA and DCHL notified them that the subject noncompliance existed.

Authority: (49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8)

Jeffrey M. Giuseppe,
Acting Director, Office of Vehicle Safety Compliance.

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2012-0147; Notice 2]

American Honda Motor Co., Inc., Grant of Petition for Decision of Inconsequential Noncompliance

AGENCY: National Highway Traffic Safety Administration, DOT.

ACTION: Grant of petition.

SUMMARY: American Honda Motor Co., Inc. (Honda) has determined that the tire pressure monitoring system (TPMS) low tire pressure warning for certain model year (MY) 2011 and 2012 Acura TSX passenger cars equipped with accessory 18-inch diameter wheels sold at Honda dealerships do not comply with paragraph S4.2(a) of Federal Motor Vehicle Safety Standard (FMVSS) No. 138 *Tire Pressure Monitoring Systems*. Honda has filed an appropriate report dated September 27, 2012, pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports*.

ADDRESSES: For further information on this decision contact Maurice Hicks, Office of Vehicle Safety Compliance, the National Highway Traffic Safety Administration (NHTSA), telephone (202) 366-1708, facsimile (202) 366-5930.

SUPPLEMENTARY INFORMATION:

I. Honda's Petition: Pursuant to 49 U.S.C. 30118(d) and 30120(h) and the rule implementing those provisions at 49 CFR part 556, Honda submitted a petition 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 Honda's petition was published, with a 30-day public comment period, on July 22, 2013, in the **Federal Register** (78 FR 43965.) No comments were received. To view the petition and all supporting documents log onto the Federal Docket Management System (FDMS) Web site at: <http://www.regulations.gov/>. Then follow the online search instructions to locate docket number "NHTSA-2012-0147."

II. Vehicles Involved: Affected are approximately 212 model years 2011 and 2012 Acura TSX passenger cars equipped with accessory 18-inch diameter wheels sold at Honda dealerships.

III. Noncompliance: Honda explains that the noncompliance is that when the accessory wheels and tires are installed on the subject vehicles, the preset TPMS warning level cannot be adjusted to warn at a higher cold inflation pressure for the accessory tires. The TPMS system on these vehicles is set for the OEM 17-inch diameter tires with recommended 230 kPa (33 psi), not the accessory 18-inch tires with recommended 260 kPa (38 psi).

Honda set the TPMS warning level for the OEM tires at 183 kPa (26.5 psi), which is approximately 20 percent below the recommended inflation pressure. Standard 138 requires a warning when the pressure is equal to or less than 25 percent below the recommended inflation pressure. For the accessory tires, 25 percent below 260 kPa (38 psi) is 195 kPa (28.3 psi), but the telltale does not illuminate until the tire pressure reaches 183 kPa (26.5 psi). Therefore, the vehicles do not comply with paragraph S4.2(a) of FMVSS No. 138.

IV. Rule Text: Paragraph S4.2(a) of FMVSS No. 138 requires in pertinent part:

S4.2 *TPMS detection requirements.* The tire pressure monitoring system must:

(a) Illuminate a low tire pressure warning telltale not more than 20 minutes after the inflation pressure in one or more of the vehicle's tires, up to a total of four tires, is equal to or less than either the pressure 25 percent below the vehicle manufacturer's recommended cold inflation pressure, or the pressure specified in the 3rd column of Table 1 of this standard for the corresponding type of tire, whichever is higher;

V. Summary of Honda's Analyses: A total of approximately 848 wheels, or 212 complete wheel sets, were sold to Acura dealerships by Honda between November 2010 and April 2012. These wheels were sold with a replacement tire pressure placard, in accordance with the requirements of FMVSS No. 110 "Tire Selection and Rims", indicating an inflation pressure of 260 kPa (38 psi) for the recommended 225/45ZR 18 tire size with an 95Y load capacity rating. There have been no reports of crashes, injuries or death as a result of the accessory tire being used with the standard TPMS threshold.

After the beginning of retail sales of 2012 model year Acura TSX models Honda discovered that the recommended electronic method of updating the TPMS setting for these accessory wheels would incorrectly inform technicians that the adjustments had been completed successfully. The result is that the TPMS warning threshold remains at Honda's setting for the OEM 17-inch diameter wheels of not less than 183kPa (26.5psi) for the standard recommended tire pressure of 230kPa (33psi). The minimum allowable TPMS threshold for the 18-inch diameter accessory wheels would be 195kPa (28 psi) (28.3psi using conversion factor 1psi = 6.895kPa), based on the recommended pressure of 260kPa (38psi) as indicated on the tire pressure placard.

Honda believes that this noncompliance is inconsequential to motor vehicle safety because even at the lower TPMS threshold, adequate load capacity remains for the tires on these vehicles. Honda indicated that it also conducted dynamic testing to confirm that the handling and stability of the vehicle is not adversely affected at the lower pressures.

The maximum load capacity for each of the P225/45ZR 18 95Y tires for this vehicle is 575 kilograms (1,268lbs) at 230kPa (33psi), calculated using the Japan Automotive Tyre Manufacturer's Association (JATMA) method, as recognized by NHTSA in FMVSS No. 110. The maximum allowable load according to the Gross Axle Weight Ratings (GAWR) for a 2011 or 2012 Acura TSX is 546.6 kilograms (1,207.2 lbs) for each front tire and 514.9 kilograms (1,135 lbs) for each rear tire, well within the load capacity specified by JATMA.

At 80% of the lower pressure for the OEM 17-inch tires (230kPa (33psi), as opposed to the 260kPa (38psi) recommended on the tire pressure placard for the 18-inch accessory tires), the low tire pressure indicator will illuminate at 183kPa (26.5psi).

Honda has additionally informed NHTSA that it has corrected the noncompliance so that all future vehicles will comply with FMVSS No. 138.

In summation, Honda believes that the described noncompliance of its vehicles is inconsequential to motor vehicle safety, and that its petition, to exempt from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120 should be granted.

I. NHTSA's Analysis and Decision

Honda is petitioning NHTSA for exemption on the basis that the noncompliance is inconsequential to safety because the accessory wheels and tires have adequate load carrying capacity at the lower tire pressure of the 17-inch OEM tires and because the handling and stability of the vehicle is not adversely affected at this lower pressure as confirmed by Honda's own dynamic testing. Honda used similar arguments that were accepted by NHTSA in granting the Part 556 exemption for the TPMS noncompliance involving certain 2008 and 2009 Honda Civics (see 77 FR 43145 on July 23, 2012).

NHTSA agrees with Honda that the accessory tires inflated to 230 kPa (33 psi) that is the lower pressure for the OEM 17-inch tires will have adequate load carrying capacity to accommodate the maximum weight of the subject vehicles. Similar to the agency's previous conclusion in responding to the Honda Civic petition and as required by FMVSS No. 110, the tire's load ratings must be equal to or exceed the load applied when the vehicle is at its maximum loaded weight. FMVSS No. 110, section S4.2.1.1, states that, "The vehicle maximum load on the tire shall not be greater than the applicable maximum load rating as marked on the sidewall of the tire." According to Honda, for a 2011 or 2012 Acura TSX, each front tire would be required to support a maximum load of 546.6 kilograms (1,207.2 lbs) to accommodate the GAWR of the front axle. Likewise, for each rear tire, a load rating of 514.9 kilograms (1,135 lbs) or more would be needed to support the GAWR of the rear axle.

Data from the Japan Automotive Tyre Manufacturers' Association, a reference recognized in FMVSS No. 110, indicate that for each P225/45ZR 18 95Y accessory tire, the load rating is calculated to be 575 kilograms (1,268lbs) at the lower pressure of the original tires, 230 kPa (33psi). This load

rating is greater than the highest (front) tire load on the affected vehicle based on the GAWR. Furthermore, the manufacturer of the optional tires would have to meet FMVSS No. 139 which specifies a low inflation pressure performance test in which the tires are loaded to the maximum tire load carrying capacity while underinflated to a pressure of only 140kPa (20 psi), which is less than the TPMS telltale activation pressure for the OEM tires of the subject vehicles. Therefore, adequate load carrying capacity remains for the accessory tires on these vehicles.

Honda's second argument is that the handling and stability of the subject vehicles are not adversely affected by the accessory tires and wheels. While NHTSA cannot confirm Honda's in-house results, we believe it is the responsibility of each vehicle manufacturer to maintain certification to all applicable FMVSSs for all optional equipment such as any wheels and tires it authorizes. Honda provided the 212 complete wheel sets to dealers with replacement vehicle tire placards as required by FMVSS No. 110, specifying the correct tire size and inflation pressure. It follows that Honda believed a vehicle so equipped would continue to comply with NHTSA's safety standards. For example, the subject vehicles with the accessory wheel sets should continue to comply with the requirements of FMVSS No. 126, *Electronic stability control systems*.

In consideration of the foregoing, NHTSA has decided that Honda has met its burden of persuasion that the FMVSS No. 138 noncompliance is inconsequential to motor vehicle safety. Accordingly, Honda's petition is hereby granted and Honda is exempted from the obligation of providing notification of, and a remedy for, that noncompliance under 49 U.S.C. 30118 and 30120.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, this decision only apply to the subject 212 subject vehicles that Honda no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of

the noncompliant vehicles under their control after Honda notified them that the subject noncompliance existed.

Authority: (49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8)

Jeffrey M. Giuseppe,

Acting Director, Office of Vehicle Safety Compliance.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 23, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Pub. L. 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before January 29, 2015 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0928.

Type of Review: Extension of a currently approved collection.

Title: TD 9099—Disclosure of Relative Values of Optional Forms of Benefit.

Abstract: This document contains final regulations that consolidate the content requirements applicable to explanations of qualified joint and survivor annuities and qualified preretirement survivor annuities payable under certain retirement plans, and specify requirements for disclosing the relative value of optional forms of benefit that are payable from certain retirement plans in lieu of a qualified