

public interest for the following reasons. First, Reliance argues that denial of this petition request would reduce their payroll by 15 to 18 employees. Second, Reliance argues that an exemption would allow the company to continue providing paving equipment needed by road building industry.

According to Reliance, this exemption will facilitate their efforts to continue seeking a practicable and financially viable solution that would allow dump body trailers with rear impact guards to functionally interact with paving equipment.

V. Comments Received on the Reliance Petition

The agency received no comments on the petition for renewal of the exemption.

VI. The Agency's Findings

The agency is granting the Reliance petition for the following reasons:

1. The Reliance petition clearly demonstrates the financial difficulties experienced by the company, with cumulative losses in the past three years exceeding \$3,500,000.

2. The application indicates that Reliance has made a good faith effort to bring their dump body trailers into compliance with Federal safety standards.

3. Traditionally, the agency has found that the public interest is served in affording continued employment to a small volume manufacturer's work force. In this instance, denial of the petition would likely decrease Reliance payroll by 15 to 18 employees.

4. Because these trailers will be manufactured in limited quantities and because typical hauls are short with a minimal amount of time spent traveling on highways, the agency finds that this exemption will likely have a negligible impact on the overall safety of U.S. highways. At the same time, the public interest is served because these special-purpose, road construction trailers perform an important function by facilitating road construction and maintenance.

5. The agency notes that there is no substantial difference between Reliance petition and other hardship applications that we have granted in the past. For example, we recently granted an exemption to another manufacturer of similar dump body trailers. On February 13, 2003, Columbia Body Manufacturing Co. received a three-year exemption from the requirements of FMVSS No. 224.⁵

⁵ For details on that exemption, please see 68 FR 7406.

6. The term of this exemption will be limited to two years and the agency anticipates that this time period will enable Reliance to derive revenues necessary to continue their efforts to bring their dump body trailers in compliance with FMVSS No. 224.

In consideration of the foregoing, it is hereby found that compliance with the requirements of Standard No. 224 would cause substantial economic hardship to a manufacturer that has tried in good faith to comply with the standard. It is further found that the granting of an exemption would be in the public interest and consistent with the objectives of traffic safety.

In accordance with 49 U.S.C. 30113(b)(3)(B)(i), Reliance is granted NHTSA Temporary Exemption No. EX 04-1, from the requirements of 49 CFR 571.224; Standard No. 224, *Rear Impact Protection*. The exemption shall remain in effect until June 1, 2006.

FOR FURTHER INFORMATION CONTACT:

George Feygin in the Office of Chief Counsel, NCC-112, (Phone: (202) 366-2992; Fax (202) 366-3820; e-mail: George.Feygin@nhtsa.dot.gov). (49 U.S.C. 30113; delegations of authority at 49 CFR 1.50. and 501.8)

Issued on: May 25, 2004.

Jeffrey W. Runge,
Administrator.

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2004-17939; Notice 1]

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

Bentley Motors, Inc. (Bentley) has determined that certain vehicles that it manufactured in 2004 do not comply with S4.2.2(a) of 49 CFR 571.114, Federal Motor Vehicle Safety Standard (FMVSS) No. 114, "Theft protection." Bentley 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), 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.

This notice of receipt of Bentley's 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.

Approximately 464 model year 2004 Bentley Continental GT vehicles are affected. S4.2.2(a) of FMVSS No. 114 requires that

* * * provided that steering is prevented upon the key's removal, each vehicle * * * [which has an automatic transmission with a "park" position] may permit key removal when electrical failure of this [key-locking] system * * * occurs or may have a device which, when activated, permits key removal. In the affected vehicles, the steering does not lock when the ignition key is removed from the ignition switch using the optionally provided device that permits key removal in the event of electrical system failure or when the transmission is not in the "park" position.

Bentley believes that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. Bentley states the following in its petition:

The ignition key/transmission interlock requirements of S4.2 were enacted in Docket 1-21, Notice 9 published May 30, 1990. In that amendment, there was no provision for a device to permit key removal if the transmission was not in the PARK position. In response to petitions for reconsideration and comments to the original NPRM by Toyota, Nissan, Subaru and the Rover Group, NHTSA published Docket 1-21, Notice 10 on March 26, 1991 to revise S4.2 by adding S4.2.1 and S4.2.2 which permit a device to enable ignition key removal if located behind a non-transparent cover that must be removed with the use of a tool. The activation of the override could permit ignition key removal even though the transmission is not in PARK or it could permit moving the transmission out of the PARK position after removal of the ignition key. The condition required for the operation of the device in each case is that the steering would be prevented when the ignition key is removed from the ignition switch.

Toyota and Honda filed petitions for reconsideration to the March 1991 Final Rule amendment and these were responded to in Docket 1-21, Notice 11 on January 17, 1992. In Notice 11, NHTSA amended S4.2.2(a) to clarify that ignition key removal is permitted even though the transmission is not in PARK without the activation of the device in the event of vehicle electrical failure. However, removal of the ignition key with the transmission not in PARK under conditions when the vehicle has normal electric power would only be permitted with the use of the device. The condition for permitting ignition key removal under any situation when the transmission was not in PARK was that the steering would be prevented when the ignition key is removed from the ignition switch.

The provision that the steering must be locked when the ignition key is removed from the ignition switch was discussed in both Notice 10 (56 FR 12467, March 20,

1991) and in Notice 11 (57 FR 2040, January 17, 1992) and the stated intent was "to ensure that Standard No. 114's theft protection aspects are not jeopardized." There is no indication that the requirement for the steering to be prevented was based on any need to prevent personal injury or property damage.

Bentley states that it believes the noncompliance is inconsequential to motor vehicle safety because the presence or absence of a steering lock when the vehicle is without electrical power and the ignition key is removed from the electronic steering column/ignition switch has no safety implication because in any such circumstance the vehicle is immobilized. Bentley explains:

In the Bentley Continental GT, for which this petition is submitted, the ability to remove the ignition key using the key removal device is a primary security and safety feature (to the extent that it prevents the vehicle from being driven) because the vehicle is equipped with an electronic immobilizer which prevents starting of the engine unless the electronically coded ignition key provided for that vehicle is used in the electronic steering column/ignition switch. The "code" to start the engine and activate the fuel and ignition system is embedded in the engine control module and therefore cannot be bypassed or defeated. If the ignition key cannot be removed in the event of vehicle power failure, the driver will not be able to lock the vehicle and the car may be capable of being started and driven by anyone who can repair it (which may be as simple as use of an external electrical supply/battery), because the electronically coded ignition key remains in the steering column/ignition switch.

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 am to 5 pm except Federal Holidays. Comments may be submitted electronically by logging onto the Docket Management System website 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.

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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: July 1, 2004.

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

Issued on: May 25, 2004.

Kenneth N. Weinstein,

Associate Administrator for Enforcement.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 2441

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 2441, Child and Dependent Care Expenses.

DATES: Written comments should be received on or before August 2, 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 form and instructions should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at (Larnice.Mack@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: Child and Dependent Care Expenses.

OMB Number: 1545-0068.

Form Number: Form 2441.

Abstract: Internal revenue code section 21 allows a credit for certain child and dependent care expenses to be claimed on Form 1040 (reduced by employer-provided day care benefits excluded under Code section 129). Day care provider information must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that day care provider information is reported.

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: Individuals or households.

Estimated Number of Respondents: 6,519,859.

Estimated Time per Respondent: 2 hours, 23 minutes.

Estimated Total Annual Burden Hours: 15,582,464.

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.