affords interested persons an opportunity to comment on the petition. At the close of the comment period, NHTSA decides, on the basis of the petition and any comments that it has received, whether the vehicle is eligible for importation. The agency then publishes this decision in the **Federal Register**.

Automobile Concepts, Inc. of Miami, Florida ("AMC") (Registered Importer 01-278) petitioned NHTSA to decide whether non-U.S. certified 1996-2002 Mercedes Benz E Class (W210) passenger cars are eligible for importation into the United States. NHTSA published notice of the petition on December 18, 2002 (67 FR 77556) to afford an opportunity for public comment. The reader is referred to that notice for a thorough description of the petition. No comments were received in response to the notice of the petition. Based on its review of the information submitted by the petitioner, NHTSA has decided to grant the petition.

Vehicle Eligibility Number for Subject Vehicles

The importer of a vehicle admissible under any final decision must indicate on the form HS–7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is eligible for entry. VSP–401 is the vehicle eligibility number assigned to vehicles admissible under this notice of final decision.

Final Decision

Accordingly, on the basis of the foregoing, NHTSA hereby decides that 1996–2002 Mercedes Benz E Class (W210) passenger cars that were not originally manufactured to comply with all applicable Federal motor vehicle safety standards are substantially similar to 1996–2002 Mercedes Benz E Class (W210) passenger cars originally manufactured for importation into and sale in the United States and certified under 49 U.S.C. 30115, and are capable of being readily altered to conform to all applicable Federal motor vehicle safety standards.

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 7, 2003.

Kenneth N. Weinstein,

Associate Administrator for Enforcement. [FR Doc. 03–5887 Filed 3–11–03; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board [STB Finance Docket No. 34316]

The Burlington Northern and Santa Fe Railway Company-Trackage Rights Exemption-Union Pacific Railroad Company

Union Pacific Railroad Company (UP) has agreed to grant overhead trackage rights to The Burlington Northern and Santa Fe Railway Company (BNSF) over UP's Port Lavaca Subdivision extending from milepost 14.2 in Placedo, TX, to milepost 6.95 in Kamey, TX, a distance of approximately 7.25 miles. The purpose of the trackage rights is to allow BNSF access to the rail line it is constructing between Kamey and Seadrift, TX.1 In addition, UP has agreed to grant BNSF temporary trackage rights 2 on UP's Port Lavaca Subdivision from UP milepost 15.4 to UP milepost 14.2 and from UP milepost 6.0 to UP milepost 6.95.

The transaction is scheduled to be consummated on or after February 27, 2003, the effective date of the exemption (7 days after the notice was filed).

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.-Trackage Rights–BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.-Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket

No. 34316, must be filed with the Surface Transportation Board, 1925 K Street NW., Washington, DC 20423–0001. In addition, one copy of each pleading must be served on Sarah W.

Bailiff, Senior General Attorney, The Burlington Northern and Santa Fe Railway Company, P.O. Box 961039, Fort Worth, TX 76161–0039.

Board decisions and notices are available on our Web site at http://www.stb.dot.gov.

Decided: March 6, 2003.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams,

Secretary.

[FR Doc. 03–5893 Filed 3–11–03; 8:45 am]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel—Notice of Closed Meeting

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of closed meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held in Washington, DC.

DATES: The meeting will be held April 9, 2003.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held on April 9, 2003, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

FOR FURTHER INFORMATION CONTACT:

Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 694–1861 (not a toll free number).

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 a closed meeting of the Art Advisory Panel will be held on April 9, 2003, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7),

¹BSNF was granted authority to construct and operate this railroad line in The *Burlington* Northern and Santa Fe Railway Company-Construction and Operation Exemption-Seadrift and Kamey, TX, STB Finance Docket No. 34003 (STB served Jan. 25, 2002).

² On February 28, 2003, BNSF filed a petition for exemption in STB Finance Docket No. 34316 (Sub-No. 1), The Burlington Northern and Santa Fe Railway Company—Trackage Rights Exemption-Union Pacific Railroad Company, wherein BNSF requests that the Board permit the proposed temporary trackage rights arrangement described in this notice to expire upon completion of the construction of its rail line. That petition will be addressed by the Board in a separate decision.