part 573, ''Defect and Noncompliance Reports.'' Notice of receipt of a petition was published, with a 30-day comment period, on May 28, 2004, in the **Federal Register** (69 FR 30745). NHTSA received no comments.

Approximately 47,962 model year 2004 vehicles are affected including approximately 37,663 Touareg, approximately 2,268 Phaeton and approximately 8,031 Audi A8L vehicles. 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 key is removed using the override system provided to permit key removal when the transmission is not in the ''park'' position.

Volkswagen believes the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. Volkswagen explained:

> In the Volkswagen and Audi car lines for which this petition is submitted, the ability to remove the key with the override system is the priority security and safety feature (to the extent that it prevents a stolen vehicle from being driven) because the vehicles are equipped with an electronic immobilizer which prevents starting of the vehicle unless the electronically coded key provided for that vehicle is used. 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 key cannot be removed in the event of vehicle power failure, the owner will not be able to lock the vehicle and the car can be started and driven by anyone who can get it repaired, which is as simple as a jump start.

Volkswagen explained that when there is no vehicle power failure and the override device is used to remove the key when the transmission is not in ''park,'' there is no risk to motor vehicle safety because this would occur only in a repair shop or under supervised conditions when the vehicle must be moved but it is desired to remove the key for security reasons. Volkswagen stated that in this case, the electronic immobilizer provides anti-theft protection and the steering lock is not significant.

The agency agrees with Volkswagen. The owner's manuals for these vehicles state as follows:

> There is a chip in the [ignition] key. It automatically deactivates the immobilizer when the key is inserted into the ignition lock. The electronic immobilizer is automatically activated when you take the key out of the ignition lock.

NHTSA issued an interpretation letter to an unnamed person on September 24, 2004, which stated in pertinent part as follows:

> The engine control module immobilizer described in your letter satisfies the requirements of S4.2(b) because it locks out the engine control module if an attempt is made to start the vehicle without the correct key or to bypass the electronic ignition system. When the engine control module is locked, the vehicle is not capable of forward self-mobility because it is incapable of moving forward under its own power.

Theft protection of vehicles is addressed under S4.2 of the standard. Section 4.2(b) can be met by preventing either steering or forward self-mobility. Therefore, an equivalent level of theft protection is provided by ''either steering or forward self-mobility.''

NHTSA amended FMVSS No. 114 in 1990 to require that vehicles with an automatic transmission and a ''park'' position be shifted to ''park'' or become locked in park before the key can be removed to reduce incidents of vehicle rollaway. S4.2.2(a) was added in 1991 to permit key removal when an electrical failure occurred and the transmission could not be manually shifted into park, provided that steering was prevented for theft protection.

The forward self-mobility feature does not prevent vehicle rollaway by itself. However, the parking brake used in combination with the forward self-mobility feature will prevent rollaway. The owner's manuals for these vehicles include the following information:

> The parking brake can be used to prevent the vehicle from moving unintentionally. Always apply the parking brake when you leave your vehicle and when you park.

If an electrical failure occurs when the transmission is not in park, the driver may be able to remove the ignition key using the information in the owner's manual, but will more likely contact the manufacturer's hotline or dealer for assistance. Volkswagen is instructing its hotline staff and advising its dealers via a service bulletin to ask the caller to ensure that the parking brake is firmly applied before attempting to remove the key.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, Volkswagen's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

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

Issued on: November 10, 2004.

Kenneth N. Weinstein,

Associate Administrator for Enforcement.

[FR Doc. 04–25422 Filed 11–15–04; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

[Docket No. RSPA–04–18607; Notice 2]

Pipeline Safety: Grant of Waiver; Alyeska Pipeline Service Company

AGENCY: Research and Special Programs Administration (RSPA), DOT.

ACTION: Notice; grant of waiver.

SUMMARY: The Research and Special Programs Administration's (RSPA) Office of Pipeline Safety (OPS) is granting Alyeska Pipeline Service Company's (Alyeska) petition for a waiver of the pipeline safety regulation that requires an operator to reduce the pressure of a pipeline to not more than 50 percent of the maximum operating pressure whenever the line pipe is moved.

SUPPLEMENTARY INFORMATION:

Background

Alyeska petitioned RSPA/OPS for a waiver from compliance with the requirements of 49 CFR 195.424(a) for 420 miles of aboveground line pipe in the Trans Alaska Pipeline System (TAPS). TAPS was designed and constructed between 1973 and 1977 to transport oil 800 miles from Prudhoe Bay, Alaska, to Alyeska's marine terminal at Valdez, Alaska. Over half of the TAPS pipeline was constructed aboveground. Section 195.424(a) does not allow a pipeline operator to move any line pipe unless the pressure in the pipeline section is reduced to not more than 50 percent of the maximum operating pressure (MOP). Alyeska argues that lowering the pressure on the aboveground portion of TAPS is not necessary and is disruptive and burdensome to its pipeline operations.

The requested waiver would apply whenever routine maintenance necessitates that the aboveground line pipe be moved laterally, longitudinally or vertically, to relieve pipe stresses and restore the pipe to its intended position. On July 22, 2004, RSPA/OPS published a notice in the **Federal Register** requesting public comment on Alyeska's waiver request (69 FR 43880). No

comments were received in response to this Notice.

Findings and Grant of Waiver

RSPA/OPS finds that Alyeska's requested waiver from § 195.424 (a) is not inconsistent with pipeline safety for the following reasons:

1. Because of its unique design, the aboveground portion of TAPS behaves differently from conventionally buried pipelines. Moving a buried pipeline during maintenance activities may impose additional stresses on the pipe. Thus, lowering the pipeline pressure prior to movement provides a safety factor and reduces the possibility of pipeline failure from overstressing the pipe. In contrast, TAPS' aboveground pipeline is placed on support structures that allow the pipeline to move freely within a design range without imposing additional stresses on the pipeline. This design feature eliminates or reduces stresses imposed on the pipeline due to thermal expansion, seismic events, or settlement of the support structures and reduces the need to reduce pressure on the pipeline.

2. The TAPS pipeline is fully restrained where it transitions between underground and aboveground sections. The point of restraint is located approximately 1,000–1,500 feet away from the transition. This is point where the pipeline begins to behave as a fully restrained underground structure. Aboveground piping is more easily monitored and is much less restrained than underground pipe. Stresses imposed on aboveground pipe in the TAPS system are resolved by allowing movement of the pipe on support structures. Therefore, it is not necessary to reduce operating pressure on aboveground sections of the TAPS pipeline during routine maintenance activities.

3. Alyeska has established maintenance procedures to ensure the safety of the aboveground portion of this pipeline. These maintenance procedures ensure that the pipeline is maintained within its safe operating design limits. Alyeska has procedures to:

- Install temporary support brackets to lift and replace the pipeline's vertical support members (VSMs);
- Calibrate the spring hangers and balance the load across the VSM;
- Adjust the brackets and re-level the anchor platforms whenever the anchor platform exceeds 2 percent;
- Reposition the anchor slide plate to return the anchor to its proper alignment; and
- Adjust the elevation of the pipe shoes to increase the flexibility of the pipeline during pipe movement.

Many of these maintenance procedures are considered ''covered tasks'' under 49 CFR 195.501, *Qualification of Pipeline Personnel.* All steps of a procedure are mandatory and must be followed by pipeline maintenance personnel. Maintenance crew members must be qualified on the method of applying a procedure and on how to provide notification to the Operations Control Center, the local Maintenance Coordinator, the Control Room Operator, and the nearest upstream pump station prior to performing a procedure.

Based on these findings, RSPA/OPS grants Alyeska's request for a waiver of the requirements of § 195.424(a) for the aboveground portion of TAPS. The grant of this waiver is conditioned on the following items. Alyeska must—

- Apply this waiver only to the aboveground portions of TAPS;
- Apply this waiver during instances of routine pipe movement provided the pipe movement does not increase the stresses on the pipe;
- Not apply this waiver during instances where the pipe has fallen off the pipe supports due to seismic or hydraulic events, frost jacking, or dilapidated support structures; and
- Apply this waiver only during instances whenever routine maintenance necessitates the aboveground pipe be moved laterally, longitudinally or vertically, to relieve pipe stresses and restore the pipe to its intended position.

If Alyeska does not comply with any of these requirements, or if circumstances indicate that the waiver compromises the safety of the pipeline or of people or property, RSPA/OPS reserves the right to terminate the waiver.

Authority: 49 U.S.C. 60118(c) and 49 CFR 1.53.

Issued in Washington, DC on November 10, 2004.

Stacey L. Gerard,

Associate Administrator for Pipeline Safety.

[FR Doc. 04–25427 Filed 11–15–04; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 9460 and 9477

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 Forms 9460 and 9477, Tax Forms Inventory Report.

DATES: Written comments should be received on or before January 18, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to Carol Savage at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3945, or through the Internet at *CAROL.A.SAVAGE@irs.gov.*

SUPPLEMENTARY INFORMATION:

Title: Tax Forms Inventory Report.

OMB Number: 1545–1739.

Forms Numbers: 9460 and 9477.

Abstract: Forms 9460 and 9477 are designed to collect tax forms inventory information from banks, post offices, and libraries that distribute federal tax forms. Data is collected detailing the quantities and types of tax forms remaining at the end of the filing season. The data is combined with the shipment date for each account and used to establish forms distribution guidelines for the following year. Form 9460 is used for accounts who order forms in carton quantities, and Form 9477 is used for those who order forms in less than carton quantities.

Current Actions: There are no changes being made to the forms at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, and the Federal government.

Estimated Number of Respondents: 14,000.

Estimated Time Per Respondent: 14 minutes.

Estimated Total Annual Burden Hours: 3,417.

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