foregoing sunroof system during the 30 seconds after the ignition key has been turned off and the front passenger door only is opened is extremely remote. NHTSA agrees that this is a reasonable argument regarding this particular situation.

Additionally, MMSA asserted that the situation is similar to another situation involving vehicles manufactured by Volkswagen of America, Inc. (Volkswagen). In Volkswagen's case, the company manufactured approximately 20,000 vehicles with power windows. The power windows ceased to operate immediately after the ignition was turned off and the driver's side door was opened. The windows continued to operate, however, for ten minutes after the ignition was turned off and the front passenger door only was opened. Volkswagen petitioned the agency for a determination of inconsequential noncompliance [See 60 FR 26475 (1995)]. NHTSA granted the petition based on reasons similar to those offered by MMSA [See 60 FR 48197 (1995)].

NHTSA agrees with MMSA that its situation is similar to the Volkswagen situation. In that situation, the vehicles also were passenger cars, the same vehicle type as the Mitsubishi vehicles. In NHTSA's opinion, the driver was unlikely to exit the vehicle by moving over the transmission hump/console and going through the passenger door in a passenger vehicle. The agency reasoned that drivers were only likely to exit through the driver's door. When they did so, with the key in the off position, the power windows would cease to operate. The fact that the power windows would continue to operate when only the passenger side door opened occurred was deemed to be inconsequential, because the driver would still be present and in control of the vehicle. On the other hand, a similar situation occurred with the Nissan Quest and Mercury Villager vehicles, but NHTSA decided that the noncompliance was consequential to safety. The significant difference is that the Nissan and Mercury vehicles are minivans. Drivers are more likely to exit through the passenger door of a minivan because of the added interior space and because any transmission hump/console is not nearly such an obstacle in a minivan.

In view of the two arguments offered by MMSA and reviewed by NHTSA, the agency does not deem this specific issue to be a serious safety problem warranting a safety recall. Accordingly, NHTSA has decided that the applicant has met its burden of persuasion that the noncompliance it described above is inconsequential to motor vehicle safety. Therefore, its application is granted, and the applicant is exempted from providing the notification of the noncompliance that is required by 49 U.S.C. 30118 and from remedying the noncompliance as required by 49 U.S.C. 30120.

(49 U.S.C. 30118 and 30120; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: January 5, 1999.

Robert Shelton,

Associate Administrator for Safety Performance Standards.

[FR Doc. 99–538 Filed 1–8–99; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. MC–F–20942]

Laidlaw, Inc. et al.—Control and Merger—D–A–R Transit Systems, Inc. d/b/a Galaxy Charters et al.

AGENCY: Surface Transportation Board, DOT.

ACTION: Notice tentatively approving finance application.

SUMMARY: Laidlaw, Inc. (Laidlaw or applicant), a noncarrier that currently controls seven interstate motor passenger carriers, has filed an application under 49 U.S.C. 14303 to acquire control of four additional motor passenger carriers and ultimately to merge the carriers into existing Laidlaw affiliates. Persons wishing to oppose the application must follow the rules under 49 CFR part 1182 (effective October 1, 1998). The Board has tentatively approved the transaction and, if no opposing comments are timely filed, this notice will be the final Board action.

DATES: Comments must be filed by February 25, 1999. Applicant may file a reply by March 12, 1999. If no comments are filed by February 25, 1999, this notice is effective on that date.

ADDRESSES: Send an original and 10 copies of any comments referring to STB Docket No. MC–F–20942 to: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423–0001. In addition, send one copy of any comments to applicant's representative: Mark J. Andrews, Barnes and Thornburg, Suite 500, 1401 Eye Street, NW, Washington, DC 20005.

FOR FURTHER INFORMATION CONTACT: Joseph H. Dettmar (202) 565–1600 [TDD for hearing impaired: (202) 565–1695.]

SUPPLEMENTARY INFORMATION: Laidlaw currently controls seven interstate motor passenger carriers [1] and three intrastate or regional carriers not subject to federal economic regulation.[2] A notice published in *Laidlaw Inc. and Laidlaw Transit Acquisition Corp.—Merger—Greyhound Lines, Inc.,* STB Docket No. MC–F–20940 (STB served Dec. 17, 1998) (63 FR 69710) tentatively approved the merger of Greyhound Lines, Inc. into Laidlaw's wholly owned subsidiary, Laidlaw Transit Acquisition Corp., to become effective February 1, 1999.[3]

Laidlaw is seeking Board approval under 49 U.S.C. 14303 for several control, merger and consolidation transactions by which Laidlaw proposes to acquire four additional interstate motor carriers: (1) A company formerly known as CAR Enterprises Ltd. of Grayslake, IL (CAR), which has a successor-in-interest known as Laidlaw Transit Services (Two), Inc. of Burlington, Ontario (Transit Two) (MC–163344); (2) D–A–R Transit Systems, Inc. d/b/a Galaxy Charters of Crystal Lake, IL (DAR) (MC–311766); (3) Voyageur Colonial Limited of Montreal, Quebec (Voyageur), including two successors-in-interest: 1327130 Ontario Limited of Toronto, Ontario (1327130 Ontario)[4] and 3552926 Canada Inc. of Burlington, Ontario (3552926 Canada) (MC–83928); and (4) 1128570 Ontario Ltd. (1128570 Ontario) and its sole stockholder, Ms. Gisele Rockey (Rockey) d/b/a Northern Escape Tours (Escape), and its successor-in-interest: 1327172

---

[1] Laidlaw's federally regulated affiliates are: Greyhound Canada Transportation Corp. (GCTC) (MC–304126), which is not currently affiliated with Greyhound Lines, Inc.; Laidlaw Transit, Inc. (MC–161299); Laidlaw Transit Ltd. (MC–102189); Roesch Lines, Inc. (Roesch) (MC–119843); Safe Ride Services, Inc. (Safe Ride) (MC–246193); Vancom Transportation-Illinois, L.P. (MC–167816); and Willett Motor Coach Co. (Willett) (MC–16073).

[2] Laidlaw's other motor transportation affiliates are: Empex Ventures, Inc. (California); Laidlaw Transit Services, Inc. (Minnesota and the Washington Metropolitan Area Transit Commission) (LTSI); and The Dave Companies, Inc. (California and Minnesota).

[3] Greyhound holds nationwide, motor passenger carrier operating authority under Docket No. MC–1515, and controls, directly or indirectly, the following ten regional motor passenger carriers: Continental Panhandle Lines, Inc. (MC–8742); Valley Transit Co., Inc. (MC–74); Carolina Coach Co., Inc. (MC–13300); Texas, New Mexico & Oklahoma Coaches, Inc. (MC–61120); Vermont Transit Co. Inc. (MC–45626); Los Rapidos, Inc. (MC–293638); Americanos U.S.A., L.L.C. (Americanos) (MC–309813); Gonzales, Inc. d/b/a Golden State Transportation (Gonzales) (MC–173837); PRB Acquisition LLC (MC–66810); and Autobuses Amigos, L.L.C. (Amigos) (MC–340462–C).

[4] Allegedly, Voyageur's authority would be transferred to 1327130 Ontario.

Ontario, Ltd. (1327172 Ontario) (MC–231298).[5]

Board approval is also sought under 49 U.S.C. 14303 for (1) the prospective merger of Transit Two and DAR into LTSI; (2) the prospective consolidation of operations and assets of Voyageur into GCTC; and (3) the consolidation of operations and assets of 1128570 Ontario into GCTC. Applicants state further that the interstate operating authorities of DAR, Voyageur and Escape would be surrendered as duplicative.

Applicant states that the operations of CAR and DAR have historically consisted primarily of municipal transit services in the Chicago, IL area, which is not subject to federal authority, and that the operations of Voyageur and Escape have consisted of regular-route and charter operations conducted primarily within Canada. Applicant further states that CAR/Transit Two, DAR, Voyageur and Escape do not hold intrastate authority. Applicant further states that these transactions will not significantly increase its current share of the North American markets for municipal transit/paratransit and intercity/tourism operations by passenger motor carriers. In each of these markets, applicant states that its current share is approximately 2%.

Applicant states that the transactions will not reduce competition in the regulated bus industry or competitive options available to the traveling public in the U.S. Applicant indicates that most of its current operations are unregulated, and/or take place outside the U.S. Applicant acknowledges, however, that this situation would change after its proposed acquisition of Greyhound that has been tentatively approved in STB Docket No. MC-F–20940. Applicant indicates, however, that it will continue to face substantial competition from other bus companies and transportation modes in the United States.

Laidlaw contends that the proposed transactions will produce substantial benefits, including interest cost savings from restructuring of debt and reduced operating costs from applicant's enhanced volume purchasing power. Applicant claims that the carriers it will acquire will benefit from the lower insurance premiums it has negotiated and from volume discounts for equipment and fuel. Applicant also asserts that it improves the efficiency of all acquired carriers, while maintaining responsiveness to local conditions, by providing centralized services to support decentralized operational and marketing managers. Centralized support services are provided in such areas as legal affairs, accounting, purchasing, safety management, equipment maintenance, driver training, human resources and environmental compliance. In addition, applicant states that it facilitates vehicle sharing arrangements between acquired entities, so as to ensure maximum utilization and efficient operation of equipment. According to applicant, the involved transactions offer ongoing benefits for employees of acquired carriers not only because of the efficiencies described above, but also because applicant's policy is to honor all collective bargaining agreements of acquired carriers.

Applicant asserts that the aggregate gross operating revenues from interstate operations of the operations of carriers to be acquired and all of Laidlaw's affiliated motor carriers exceeded $2 million for the 12-month period prior to the date of the earliest agreement covered by the application. Applicant certifies that none of its current affiliates nor any of the carriers it proposes to acquire has been assigned a safety fitness rating of less than satisfactory by the U.S. Department of Transportation.[6] Applicant further certifies that all involved carriers maintain sufficient liability insurance and that none of the involved carriers has been or is either domiciled in Mexico or owned or controlled by persons of that country.

Under 49 U.S.C. 14303(b), the Board must approve and authorize transactions it finds consistent with the public interest, taking into account at least: (1) The effect of the transactions on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

On the basis of the application, we find that the proposed transactions are consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated and a procedural schedule will be adopted to reconsider the application. If no timely comments are filed by the expiration of the comment period, this decision will take effect automatically and will be the final Board action.

Board decisions and notices are available at our website at: ''WWW.STB.DOT.GOV.''

This decision will not significantly affect the quality of the human environment or the conservation of energy resources.

It is ordered:

1. The above-described transactions are approved and authorized, subject to the timely filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this decision will be deemed vacated.

3. This decision will be effective on February 25, 1999, unless timely opposing comments are filed.

4. A copy of this notice will be served on (1) the U.S. Department of Justice, Antitrust Division, 10th Street and Pennsylvania Avenue, N.W., Washington, DC 20530 and (2) the U.S. Department of Transportation, Office of Motor Carriers-HIA 30, 400 Virginia Avenue, S.W., Suite 600, Washington, DC 20024.

Decided: January 4, 1999.

By the Board, Chairman Morgan, Vice Chairman Owen and Commissioner Clyburn.

Vernon A Williams,

Secretary.

[FR Doc. 99–566 Filed 1–8–99; 8:45 am]

BILLING CODE 4915–00–P

[5] Applicant indicates that the shares of Transit Two, DAR and 1327172 Ontario are currently being held in separate, independent voting trusts and shares of 1327130 Ontario will be placed in a voting trust, if necessary.

[6] According to the application, Laidlaw's current affiliates, GCTC, Roesch, Safe Ride and Willet have satisfactory ratings; Laidlaw's other affiliates are unrated. Of the companies to be acquired, Voyageur has a satisfactory rating; the other companies are unrated.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Notice of Open Meeting of Citizen Advocacy Panel

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of open meeting of Citizen Advocacy Panel.

SUMMARY: An open meeting of the Citizen Advocacy Panel will be held in Sunrise, Florida.

DATES: The meeting will be held Friday, January 22, 1999 and Saturday, January 23, 1999.

FOR FURTHER INFORMATION CONTACT: Nancy Ferree at 1–888–912–1227, or 954–423–7973.

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 Citizen Advocacy Panel will be held Friday, January 22, 1999 from 7:00 pm to 9:00 pm and Saturday, January 23, 1999 from 9:00 am to 1:00 pm, in Room 225, CAP Office, 7771 W. Oakland Park Blvd., Sunrise, Florida 33351. The public is invited to make oral comments from