door, damage to the rotor system, and subsequent loss of control of the helicopter, accomplish the following:

(a) Within 50 hours time-in-service (TIS), measure the edge distance of each 9-degree frame at the four attachment holes of the stretcher support at Z2321 as shown in detail ''A'' of Figure 1 in Eurocopter France AS 365 Alert Service Bulletin 53.00.43, dated January 31, 2001, for the Models SA–365N, SA–365N1, AS–365N2, and AS 365 N3 (365 ASB) or Eurocopter France AS 366 Alert Service Bulletin 53.06, dated June 1, 2001, for the Model SA366G–1 (366 ASB) helicopters. Inspect the area around the attachment holes for a crack.

(1) If the edge distance of all attachment holes is equal to or more than 5 mm (0.197 inch) and no crack is present, no further action is required by this AD.

(2) If the edge distance is less than 5 mm and no crack is present, reinspect the area at intervals not to exceed 550 hours TIS and modify the frame no later than the next 500 hour inspection in accordance with paragraph 2.B.2. of the 365 ASB or 366 ASB, as appropriate.

(3) If the frame is cracked, before further flight, repair the frame. Acceptable U.S. alternatives to the fasteners and materials needed to perform repairs or modifications are listed in American Eurocopter Engineering Report No. AEC/03R–E–005, ''Addendum ASB 53.00.42 and 53.00.43 AS365'', dated January 29, 2003.

(4) Modifying or repairing the frame constitutes terminating action for the requirements of this AD, which is attached to the 365 ASB.

(b) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Contact the Safety Management Group, Rotorcraft Directorate, FAA, for information about previously approved alternative methods of compliance.

Note: The subject of this AD is addressed in Direction Generale De L'Aviation Civile (France) AD No. 2001–283–025(A), dated July 11, 2001, for Model SA366 helicopters, and AD No. 2001–061–053(A), dated February 21, 2001, for Model AS 365N, N1, N2, and N3 helicopters.

Issued in Fort Worth, Texas, on March 4, 2004.

Kim Smith,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 04–5521 Filed 3–10–04; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. 2000–NM–70–AD]

RIN 2120–AA64

Airworthiness Directives; Airbus Model A319, A320, and A321 Series Airplanes

AGENCY: Federal Aviation Administration, DOT.

ACTION: Supplemental notice of proposed rulemaking; reopening of comment period.

SUMMARY: This document revises an earlier proposed airworthiness directive (AD), applicable to all Airbus Model A319, A320, and A321 series airplanes, that would have required operators to revise the Airworthiness Limitations section (ALS) of the Instructions for Continued Airworthiness to incorporate service life limits for certain items and inspections to detect fatigue cracking, accidental damage, or corrosion in certain structures. This new action would require operators to revise the ALS of the Instructions for Continued Airworthiness to incorporate new and more restrictive service life limits for certain items, and new and more restrictive inspections to detect fatigue cracking, accidental damage, or corrosion in certain structures. The actions specified by this new proposed AD are intended to ensure the continued structural integrity of these airplanes. This action is intended to address the identified unsafe condition.

DATES: Comments must be received by April 5, 2004.

ADDRESSES: Submit comments in triplicate to the Federal Aviation Administration (FAA), Transport Airplane Directorate, ANM–114, Attention: Rules Docket No. 2000–NM–70–AD, 1601 Lind Avenue, SW., Renton, Washington 98055–4056. Comments may be inspected at this location between 9 a.m. and 3 p.m., Monday through Friday, except Federal holidays. Comments may be submitted via fax to (425) 227–1232. Comments may also be sent via the Internet using the following address: *9-anm-nprmcomment@faa.gov*. Comments sent via fax or the Internet must contain ''Docket No. 2000–NM–70–AD'' in the subject line and need not be submitted in triplicate. Comments sent via the Internet as attached electronic files must be formatted in Microsoft Word 97 or 2000 or ASCII text.

The service information referenced in the proposed rule may be obtained from Airbus, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. This information may be examined at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington.

FOR FURTHER INFORMATION CONTACT: Tim Dulin, Aerospace Engineer, International Branch, ANM–116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055–4056; telephone (425) 227–2141; fax (425) 227–1149.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications shall identify the Rules Docket number and be submitted in triplicate to the address specified above. All communications received on or before the closing date for comments, specified above, will be considered before taking action on the proposed rule. The proposals contained in this action may be changed in light of the comments received.

Submit comments using the following format:

- Organize comments issue-by-issue. For example, discuss a request to change the compliance time and a request to change the service bulletin reference as two separate issues.
- For each issue, state what specific change to the proposed AD is being requested.
- Include justification (*e.g.*, reasons or data) for each request.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the proposed rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report summarizing each FAA-public contact concerned with the substance of this proposal will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this action must submit a self-addressed, stamped postcard on which the following statement is made: ''Comments to Docket Number 2000–NM–70–AD.'' The postcard will be date stamped and returned to the commenter.

Availability of NPRMs

Any person may obtain a copy of this NPRM by submitting a request to the FAA, Transport Airplane Directorate,

ANM–114, Attention: Rules Docket No. 2000–NM–70–AD, 1601 Lind Avenue, SW., Renton, Washington 98055–4056.

Discussion

A proposal to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) to add an airworthiness directive (AD), applicable to all Airbus Model A319, A320, and A321 series airplanes, was published as a notice of proposed rulemaking (NPRM) in the **Federal Register** on November 3, 2000 (65 FR 66197). That NPRM would have required operators to revise the Airworthiness Limitations section (ALS) of the Instructions for Continued Airworthiness to incorporate service life limits for certain items and inspections to detect fatigue cracking, accidental damage, or corrosion in certain structures. That NPRM was prompted by issuance of Revision 1 to section 9–1 (Life Limited/Monitored Parts) of the Airbus Industrie A319/A320/A321 Maintenance Planning Document, which specifies new or more restrictive life limits. That NPRM was also prompted by issuance of Issue 3 of the Airbus Industrie Airworthiness Limitations Items (ALI) document AI/SE–M4/95A.0252/96, dated May 27, 1999, which specifies new or more restrictive compliance times for structural inspection. Fatigue cracking, accidental damage, or corrosion in certain structure, if not corrected, could result in reduced structural integrity of the airplanes.

Actions Since Issuance of Previous Proposal

Since issuance of the previous proposal, the Direction Générale de l'Aviation Civile (DGAC), which is the airworthiness authority for France, has issued French airworthiness directives F–2004–018, dated February 4, 2004; and F–2004–032, dated February 18, 2004. These French ADs mandate Revision 6 the ALS of the Instructions for Continued Airworthiness, which introduces new and more restrictive life limits, and new and more restrictive inspections and inspection intervals.

Explanation of Relevant Service Information

Airbus has issued Section 9–1, ''Life Limits/Monitored Parts,'' Revision 06, dated June 13, 2003, of Airbus A318/A319/A320/A321 Maintenance Planning Document (MPD), which specifies new and more restrictive life limits for certain items. Airbus has also issued Section 9–2, ''Airworthiness Limitation Items,'' Revision 06, dated June 13, 2003, of the A318/A319/A320/A321 MPD; and Airbus A318/A319/A320/A321 ALI document, AI/SE–M4/95A.0252/96, Issue 6, dated May 15, 2003; which specify new and more restrictive inspections for significant structural items (SSIs). Accomplishment of the actions specified in these documents is intended to adequately address the identified unsafe condition.

Conclusion

Since this proposed AD would mandate adherence to the new and more restrictive life limits, and new and more restrictive inspections; this proposed action would expand the scope of the earlier proposed AD. Therefore, the FAA has determined that it is necessary to reopen the comment period to provide additional opportunity for public comment.

Explanation of Change to Compliance Time

We have changed the compliance time for revising the ALS of the Instructions for Continued Airworthiness from 30 days to 2 months. This change reflects the compliance time listed in French airworthiness directive F–2004–18, dated February 4, 2004, and in French airworthiness directive F–2004–032, dated February 18, 2004.

Explanation of Action Taken by the FAA

In accordance with airworthiness standards requiring ''damage tolerance assessments'' for transport category airplanes (§ 25.1529 of the Federal Aviation Regulations (14 CFR 25.1529), and the Appendices referenced in that section), all products certificated to comply with that section must have Instructions for Continued Airworthiness (or, for some products, maintenance manuals) that include an ALS. That section must set forth:

- Mandatory replacement times for structural components,
- Structural inspection intervals, and
- Related approved structural inspection procedures necessary to show compliance with the damage-tolerance requirements.

Compliance with the terms specified in the ALS is required by sections 43.16 (for persons maintaining products) and 91.403 (for operators) of the Federal Aviation Regulations (14 CFR 43.16 and 91.403).

In order to require compliance with these inspection intervals and life limits, the FAA must engage in rulemaking, namely the issuance of an AD. For products certificated to comply with the referenced part 25 requirements, it is within the authority of the FAA to issue an AD requiring a revision to the ALS that includes reduced life limits, or new or different structural inspection requirements. These revisions then are mandatory for operators under section 91.403(c) of the Federal Aviation Regulations (14 CFR 91.403), which prohibits operation of an airplane for which airworthiness limitations have been issued unless the inspection intervals specified in those limitations have been complied with.

After that document is revised, as required, and the AD has been fully complied with, the life limit or structural inspection change remains enforceable as a part of the airworthiness limitations. (This is analogous to ADs that require changes to the Limitations Section of the Airplane Flight Manual.)

Requiring a revision of the airworthiness limitations, rather than requiring individual inspections, is advantageous for operators because it allows them to record AD compliance status only once—at the time they make the revision—rather than after every inspection. It also has the advantage of keeping all airworthiness limitations, whether imposed by original certification or by AD, in one place within the operator's maintenance program, thereby reducing the risk of non-compliance because of oversight or confusion.

Changes to 14 CFR Part 39/Effect on the Proposed AD

On July 10, 2002, the FAA issued a new version of 14 CFR part 39 (67 FR 47997, July 22, 2002), which governs the FAA's airworthiness directives system. The regulation now includes material that relates to altered products, special flight permits, and alternative methods of compliance. Because we have now included this material in part 39, we no longer need to include it in each individual AD. Therefore, paragraph (d) and Note 1 of the original NPRM are not included in this supplemental NPRM, and paragraph (c) of the original NPRM has been revised and is included as paragraph (d) of this supplemental NPRM.

Change to Labor Rate Estimate

We have reviewed the figures we have used over the past several years to calculate AD costs to operators. To account for various inflationary costs in the airline industry, we find it necessary to increase the labor rate used in these calculations from $60 per work hour to $65 per work hour. The cost impact information, below, reflects this increase in the specified hourly labor rate.

Cost Impact

There are approximately 605 airplanes of U.S. registry that would be affected by this proposed AD. It would take approximately 1 work hour per airplane to accomplish the proposed revision to the ALS, at an average labor rate of $65 per work hour. Based on these figures, the cost impact of the proposed AD on U.S. operators is estimated to be $39,325, or $65 per airplane.

The cost impact figure discussed above is based on assumptions that no operator has yet accomplished any of the proposed requirements of this AD action, and that no operator would accomplish those actions in the future if this AD were not adopted. The cost impact figures discussed in AD rulemaking actions represent only the time necessary to perform the specific actions actually required by the AD. These figures typically do not include incidental costs, such as the time required to gain access and close up, planning time, or time necessitated by other administrative actions.

Regulatory Impact

The regulations proposed herein would not have a substantial direct effect on the States, on the relationship between the national Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, it is determined that this proposal would not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that this proposed regulation (1) is not a ''significant regulatory action'' under Executive Order 12866; (2) is not a ''significant rule'' under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption **ADDRESSES.**

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

PART 39—AIRWORTHINESS DIRECTIVES

1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

2. Section 39.13 is amended by adding the following new airworthiness directive:

Airbus: Docket 2000–NM–70–AD.

Applicability: All Model A319, A320, and A321 series airplanes; certificated in any category.

Compliance: Required as indicated, unless accomplished previously.

To ensure continued structural integrity of these airplanes, accomplish the following:

Airworthiness Limitations Revision

(a) For all airplanes: Within 2 months after the effective date of this AD, revise the Airworthiness Limitations Section (ALS) of the Instructions for Continued Airworthiness by incorporating into the ALS sub-Section 9–1–2, ''Life Limits/Monitored Parts,'' and sub-Section 9–1–3, ''Demonstrated Fatigue Life Parts,'' both Revision 06, dated June 13, 2003, of the Airbus A318/A319/A320/A321 Maintenance Planning Document.

(b) For all airplanes except Model A319 series airplanes on which Airbus Modification 28238, 28162, and 28342 was incorporated during production: Within 2 months after the effective date of this AD, revise the ALS of the Instructions for Continued Airworthiness by incorporating into the ALS sub-Section 9–2, ''Airworthiness Limitation Items,'' Revision 6, dated June 13, 2003, or the Airbus A318/A319/A320/A321 Maintenance Planning Document (MPD); and Airbus A318/A319/A320/A321 Airworthiness Limitation Items AI/SE–M4/95A.0252/96, Issue 6, dated May 15, 2003 (approved by the Direction Générale de l'Aviation Civile (DGAC) on July 15, 2003).

(c) Except as provided by paragraph (d) of this AD: After the actions specified in paragraphs (a) and (b) of this AD have been accomplished, no alternative life limits, inspections, or inspection intervals may be approved for the structural elements specified in the documents listed in paragraphs (a) and (b) of this AD.

Alternative Methods of Compliance

(d) In accordance with 14 CFR 39.19, the Manager, International Branch, ANM–116, FAA, Transport Airplane Directorate, is authorized to approve alternative methods of compliance for this AD.

Note 1: The subject of this AD is addressed in French airworthiness directive F–2004–018, dated February 4, 2004; and in French airworthiness directive F–2004–032, dated February 18, 2004.

Issued in Renton, Washington, on March 2, 2004.

Ali Bahrami,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 04–5457 Filed 3–10–04; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–136890–02]

RIN 1545–BA90

Transfers To Provide for Satisfaction of Contested Liabilities; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of cancellation of a public hearing on proposed rulemaking relating to transfers to provide for satisfaction of contested liabilities.

DATES: The public hearing originally scheduled for Tuesday, March 23, 2004, at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Guy R. Traynor, Procedures and Administration, Publications & Regulations Branch, at (202) 622–3693 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on November 21, 2003 (68 FR 65645), announced that a public hearing was scheduled for March 23, 2004 at 10 a.m., in the auditorium of the Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is proposed regulations under section 461 of the Internal Revenue Code. The public comment period for these proposed regulations expired on February 19, 2004.

The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of topics to be addressed by March 2, 2004. As of March 8, 2004, no one has requested to speak. Therefore, the public hearing