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## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. 95-NM-196-AD; Amendment 39-9422; AD 95-23-01]

#### Airworthiness Directives; Airbus Model A330 and A340 Series Airplanes

**AGENCY:** Federal Aviation Administration, DOT.

**ACTION:** Final rule; request for comments.

**SUMMARY:** This amendment adopts a new airworthiness directive (AD), applicable to certain Airbus Model A330 and A340 series airplanes. This action requires inspections to detect cracking, corrosion, and free play in the spherical washers located in certain assemblies where the aft flap track attaches to the wing trailing edge, and replacement of the washers, if necessary. This amendment is prompted by reports indicating that these washers can break under load. The actions specified in this AD are intended to prevent breakage of these washers, which could result in structural damage to the attachment assembly and eventually lead to separation of the flap from the airplane.

**DATES:** Effective November 22, 1995.

The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register as of November 22, 1995.

Comments for inclusion in the Rules Docket must be received on or before January 8, 1996.

**ADDRESSES:** Submit comments in triplicate to the Federal Aviation Administration (FAA), Transport Airplane Directorate, ANM-103, Attention: Rules Docket No. 95-NM-196-AD, 1601 Lind Avenue SW., Renton, Washington 98055-4056.

The service information referenced in this AD may be obtained from Airbus Industrie, 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; or at the Office of the Federal Register, 800 North Capitol Street NW., suite 700, Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Charles D. Huber, Aerospace Engineer, Standardization Branch, ANM-113, FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington 98055-4056; telephone (206) 227-2589; fax (206) 227-1149.

**SUPPLEMENTARY INFORMATION:** The Direction Générale de l'Aviation Civile (DGAC), which is the airworthiness authority for France, recently notified the FAA that an unsafe condition may exist on certain Airbus Model A330 and A340 series airplanes. The DGAC advises that there has been a report of a broken spherical washer found in the rear flap track-to-wing attachment assembly at track 4 on a production Model A330 series airplane prior to delivery. The cause of the breakage has been attributed to stress fracture when the washer was under load. If the washer breaks, the load is transferred to two fail-safe bolts. Although the flaps are still operable in this condition, the fail-safe bolts are able to withstand the load only for a limited period of time. Failure of these two bolts could result in the separation of the affected flap from the airplane. This condition, if not corrected, could adversely affect the controllability of the airplane. Additionally, the departing flap could pose a hazard to people and/or property on the ground.

The spherical washers that are subject to breakage are installed on Model A330 and A340 series airplanes at the rear flap track-to-wing trailing edge attachment assemblies on tracks 2 to 5 (left-hand and right-hand).

Airbus has issued Service Bulletin A330-57-3016 (for Model A330 series airplanes), and Service Bulletin A340-57-4033 (for Model A340 series airplanes), both dated April 26, 1995. These service bulletins describe procedures for conducting repetitive visual inspections to detect cracking, corrosion, or free play in the spherical washer installed at the aft flap track-to-wing trailing edge attachment

assemblies at tracks 2 to 5 (left-hand and right-hand). If any of these discrepancies are found, the washer must be replaced prior to further flight. The DGAC classified these service bulletins as mandatory and issued French airworthiness directives (CN) 95-129-013(B) applicable to Model A330 series airplanes, and CN 95-130-024(B) applicable to Model A340 series airplanes, both dated July 1, 1995, in order to assure the continued airworthiness of these airplanes in France.

Airbus has also issued Service Bulletin A330-57-3016 (for Model A330 series airplanes) and Service Bulletin A340-57-4021 (for Model A340 series airplanes), both dated April 26, 1995. These service bulletins describe procedures for replacing the spherical washers installed at the aft flap track-to-wing trailing edge attachment assemblies with new spherical washers. These new washers are manufactured from a different material having modified tolerances, and will provide improved strength so as to minimize the risk of stress cracking. The DGAC classified these service bulletins as "recommended."

This airplane model is manufactured in France and is type certificated for operation in the United States under the provisions of section 21.29 of the Federal Aviation Regulations (14 CFR 21.19) and the applicable bilateral airworthiness agreement. Pursuant to this bilateral airworthiness agreement, the DGAC has kept the FAA informed of the situation described above. The FAA has examined the findings of the DGAC, reviewed all available information, and determined that AD action is necessary for products of this type design that are certificated for operation in the United States.

Since an unsafe condition has been identified that is likely to exist or develop on other airplanes of the same type design registered in the United States, this AD is being issued to prevent breakage of the spherical washers installed at the aft flap track-to-wing trailing edge attachment assembly, which could result in structural damage to the attachment and eventually lead to separation of the flap from the airplane. This AD requires repetitive visual inspections to detect cracking, corrosion, or free play in the spherical washer installed at the aft flap track-to-

wing trailing edge attachment assemblies at tracks 2 to 5 (left-hand and right-hand), and replacement of washers showing any of these discrepancies. This AD also provides for an optional terminating action for the repetitive inspections, consisting of replacement of all of the washers with improved washers. The actions are required to be accomplished in accordance with the service bulletins described previously.

None of the Model A330 or A340 series airplanes affected by this action are on the U.S. Register. All airplanes included in the applicability of this rule currently are operated by non-U.S. operators under foreign registry; therefore, they are not directly affected by this AD action. However, the FAA considers that this rule is necessary to ensure that the unsafe condition is addressed in the event that any of these subject airplanes are imported and placed on the U.S. Register in the future. Should an affected airplane be imported and placed on the U.S. Register in the future, it would require approximately 36 work hours to accomplish the required inspections, at an average labor charge of \$60 per work hour. Based on these figures, the total cost impact of this AD would be \$2,160 per airplane per inspection.

Should an operator elect to accomplish the optional terminating action (replacement of washers), it would require approximately 38 work hours to accomplish, at an average labor charge of \$60 per work hour. Required parts would be provided by the manufacturer at no cost to operators. Based on these figures, the total cost impact of the optional terminating action would be \$2,280 per airplane.

Since this AD action does not affect any airplane that is currently on the U.S. Register, it has no adverse economic impact and imposes no additional burden on any person. Therefore, notice and public procedures hereon are unnecessary and the amendment may be made effective in less than 30 days after publication in the Federal Register.

#### Comments Invited

Although this action is in the form of a final rule and was not preceded by notice and opportunity for public comment, comments are invited on this rule. Interested persons are invited to comment on this 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 under the caption **ADDRESSES**. All communications received on or before the closing date

for comments will be considered, and this rule may be amended in light of the comments received. Factual information that supports the commenter's ideas and suggestions is extremely helpful in evaluating the effectiveness of the AD action and determining whether additional rulemaking action would be needed.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the rule that might suggest a need to modify the 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 that summarizes each FAA-public contact concerned with the substance of this AD will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this rule must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket Number 95-NM-196-AD." The postcard will be date stamped and returned to the commenter.

The regulations adopted herein will not have substantial direct effects 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, in accordance with Executive Order 12612, it is determined that this final rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

For the reasons discussed above, I certify that this action (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) 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 final evaluation has been prepared for this action and it is contained in the Rules Docket. A copy of it may be obtained from the Rules Docket at the location provided under the caption **ADDRESSES**.

#### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

#### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation

Administration amends 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), 40101, 40113, 44701.

#### **§ 39.13 [Amended]**

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

95-23-01 Airbus: Amendment 39-9422. Docket 95-NM-196-AD.

*Applicability:* Model A330-301 series airplanes, having manufacturer's serial numbers (MSN) 0030, 0037, 0045, 0054, 0055, 0059, and 0070, on which Airbus Modification 4322D40126 has not been installed; Model A340 -211, -212, -311, and -312 series airplanes, having MSN 0005 through 0009 inclusive, 0011, 0012 through 0016 inclusive, 0018 through 0029 inclusive, 0031 through 0033 inclusive, 0056 through 0058 inclusive, 0063, and 0074 through 0076 inclusive, on which Airbus Modification 4322D40126 has not been installed; certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must use the authority provided in paragraph (c) of this AD to request approval from the FAA. This approval may address either no action, if the current configuration eliminates the unsafe condition; or different actions necessary to address the unsafe condition described in this AD. Such a request should include an assessment of the effect of the changed configuration on the unsafe condition addressed by this AD. In no case does the presence of any modification, alteration, or repair remove any airplane from the applicability of this AD.

*Compliance:* Required as indicated, unless accomplished previously.

To prevent failure of the spherical washers installed at the aft flap track attachment to the wing trailing edges, which could result in structural damage to the attachment and eventually lead to separation of the flap from the airplane, accomplish the following:

(a) Prior to the accumulation of 3,500 total flight cycles, or within 7 days after the effective date of this AD, whichever occurs later, conduct a visual inspection to detect cracking, corrosion, or free play in the spherical washer located at the aft flap track-to-wing trailing edge attachment assemblies at tracks 2 through 5 (left-hand and right-hand), in accordance with Airbus Service Bulletin A330-57-3029, dated, April 26, 1995, for Model A330 series airplanes; or Airbus Service Bulletin A340-57-4033,

dated April 26, 1995, for Model A340 series airplanes; as applicable.

(1) If no discrepancy is detected, repeat the inspection thereafter at intervals not to exceed 3,500 flight cycles.

(2) If any discrepancy is detected, prior to further flight, replace the spherical washer with a serviceable spherical washer in accordance with the applicable service bulletin. Thereafter, repeat the inspection at intervals not to exceed 3,500 flight cycles.

(b) Terminating action for the requirements of this AD consists of the replacement of all spherical washers located at the aft flap track-to-wing trailing edge attachment assemblies at tracks 2 through 5 (left-hand and right-hand) with improved spherical washers, in accordance with Airbus Service Bulletin A330-57-3016, dated April 26, 1995, for Model A330 series airplanes; or Airbus Service Bulletin A340-57-4021, dated April 26, 1995, for Model A340 series airplanes.

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Standardization Branch, ANM-113, FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Standardization Branch, ANM-113.

Note 2: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Standardization Branch, ANM-113.

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

(e) The inspections shall be done in accordance with Airbus Service Bulletin A330-57-3029, dated, April 26, 1995, for Model A330 series airplanes; or Airbus Service Bulletin A340-57-4033, dated April 26, 1995, for Model A340 series airplanes; as applicable. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

(f) This amendment becomes effective on November 22, 1995.

Issued in Renton, Washington, on October 30, 1995.

Darrell M. Pederson,  
*Acting Manager, Transport Airplane  
Directorate, Aircraft Certification Service.*  
[FR Doc. 95-27307 Filed 11-6-95; 8:45 am]

BILLING CODE 4910-13-U

## DEPARTMENT OF THE TREASURY

### Customs Service

#### 19 CFR Part 111

[T.D. 95-96]

#### Annual User Fee for Customs Broker Permit; General Notice

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** Notice of due date for broker user fee.

**SUMMARY:** This is to advise Customs brokers that for 1996 the annual user fee of \$125 that is assessed for each permit held by an individual, partnership, association or corporate broker is due by January 16, 1996. This announcement is being published to comply with the Tax Reform Act of 1986.

**DATES:** Due date for fee: January 16, 1996.

**FOR FURTHER INFORMATION CONTACT:** Gary Rosenthal, Entry (202) 927-0380.

**SUPPLEMENTARY INFORMATION:** Section 1301 of the Consolidated Omnibus Budget Reconciliation Act of 1985 (Pub.L. 99-272) established that an annual user fee of \$125 is to be assessed for each Customs broker permit held by an individual, partnership, association, or corporation. This fee is set forth in the Customs Regulations in section 111.96 (19 CFR 111.96).

Section 111.96, Customs Regulations, provides that the fee is payable for each calendar year in each Broker district where the broker was issued a permit to do business by the due date which will be published in the Federal Register annually. Broker districts are defined in the General Notice published in the Federal Register, Volume 60, No. 187, Wednesday, September 27, 1995.

Section 1893 of the Tax Reform Act of 1986 (Pub.L. 99-514), provides that notices of the date on which a payment is due of the user fee for each broker permit shall be published by the Secretary of the Treasury in the Federal Register by no later than 60 days before such due date. This document notifies brokers that for 1996, the due date for payment of the user fee is January 16, 1996. It is expected that annual user fees for brokers for subsequent years will be due on or about the third of January of each year.

Dated: November 1, 1995.

Philip Metzger,  
*Director, Trade Compliance.*

[FR Doc. 95-27529 Filed 11-6-95; 8:45 am]

BILLING CODE 4820-02-P

## Internal Revenue Service

### 26 CFR Part 1

[TD 8627]

RIN 1545-AN87

#### Limitation on Use of Deconsolidation To Avoid Foreign Tax Credit Limitations

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to certain limitations on the amount of the foreign tax credit under section 904(i). The final regulations will affect the sourcing and foreign tax credit separate limitation character of income for purposes of the calculation of the foreign tax credit by certain related domestic corporations. The final regulations are necessary to prevent avoidance of the foreign tax credit limitations.

**DATES:** These regulations are effective January 1, 1994.

For dates of applicability, see § 1.904(i)-1(e) of these regulations.

**FOR FURTHER INFORMATION CONTACT:** Kenneth D. Allison, 202-622-3860 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains final Income Tax Regulations (26 CFR part 1) under section 904 of the Internal Revenue Code.

On May 17, 1994, a notice of proposed rulemaking (INTL-0006-90) relating to the foreign tax credit limitation imposed under section 904(i) was published in the Federal Register (59 FR 25584) (1994-1 C.B. 816).

Written comments responding to this notice were received. A public hearing was requested and held on October 17, 1994. After consideration of all the comments, the proposed regulations under section 904(i) are adopted as revised by this Treasury decision. The final regulations are substantially as proposed. The preamble to the proposed regulations contains a discussion of the provisions.

#### Explanation of Revisions and Summary of Comments

##### *Common Parent of an Extended Affiliated Group*

Section 1.904(i)-1(b)(1)(i)(B)(1) of the proposed regulations defined affiliates to include certain domestic corporations ultimately owned 80 percent or more by entities that are not includible