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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 Honeywell Engines, Systems and Services, Technical Data Distribution, M/S 2101-201, P.O. Box 29003, Phoenix, AZ 85038-9003; telephone: (602) 365-2493 (General Aviation), (602) 365-5535 (Commercial); fax: (602) 365-5577 (General Aviation and Commercial). Copies may be inspected, by appointment, at the FAA, New England Region, Office of the Regional Counsel, 12 New England Executive Park, Burlington, MA; or at the Office of the Federal Register, 800 North Capitol Street, NW, suite 700, Washington, DC.

#### Effective Date

(l) This amendment becomes effective on July 3, 2002.

Issued in Burlington, Massachusetts, on June 5, 2002.

**Francis A. Favara,**

*Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

[FR Doc. 02-14855 Filed 6-17-02; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. 2001-NM-130-AD; Amendment 39-12782; AD 2002-12-10]

**RIN 2120-AA64**

#### Airworthiness Directives; McDonnell Douglas Model MD-90-30 Airplanes

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

**ACTION:** Final rule.

**SUMMARY:** This amendment adopts a new airworthiness directive (AD), applicable to certain McDonnell Douglas Model MD-90-30 airplanes, that requires installation of two arcing

protection brackets below and behind the circuit breakers located in the generator control rack in the electrical/electronics compartment. The actions specified by this AD are intended to prevent arcing between circuit breaker terminals and adjacent equipment and structure located in the generator control rack in the electrical/electronics compartment, which, if not corrected, could result in possible electrical shock to maintenance personnel during maintenance operations. This action is intended to address the identified unsafe condition.

**DATES:** Effective July 23, 2002.

The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register as of July 23, 2002.

**ADDRESSES:** The service information referenced in this AD may be obtained from Boeing Commercial Aircraft Group, Long Beach Division, 3855 Lakewood Boulevard, Long Beach, California 90846, Attention: Data and Service Management, Dept. C1-L5A (D800-0024). This information may be examined at the Federal Aviation Administration (FAA), Transport Airplane Directorate, Rules Docket, 1601 Lind Avenue, SW., Renton, Washington; or at the FAA, Los Angeles Aircraft Certification Office, 3960 Paramount Boulevard, Lakewood, California; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

#### FOR FURTHER INFORMATION CONTACT:

*Technical Information:* George Y. Mabuni, Aerospace Engineer, Systems and Equipment Branch, ANM-130L, FAA, Los Angeles Aircraft Certification Office, 3960 Paramount Boulevard, Lakewood, California 90712-4137; telephone (562) 627-5341; fax (562) 627-5210.

**Other Information:** Judy Golder, Airworthiness Directive Technical Editor/Writer; telephone (425) 687-4241, fax (425) 227-1232. Questions or comments may also be sent via the Internet using the following address: [judy.golder@faa.gov](mailto:judy.golder@faa.gov). Questions or comments sent via the Internet as attached electronic files must be formatted in Microsoft Word 97 for Windows or ASCII text.

**SUPPLEMENTARY INFORMATION:** A proposal to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) to include an airworthiness directive (AD) that is applicable to certain McDonnell Douglas Model MD-90-30 airplanes was published as a supplemental notice of proposed rulemaking (NPRM) in the **Federal Register** on March 21, 2002 (67 FR 13111). That action proposed to require installation of two arcing protection brackets below and behind the circuit breakers located in the generator control rack in the electrical/electronics compartment.

#### Comments

Interested persons have been afforded an opportunity to participate in the making of this amendment. No comments were submitted in response to the proposal or the FAA's determination of the cost to the public.

#### Conclusion

After careful review of the available data, the FAA has determined that air safety and the public interest require the adoption of the rule as proposed by the supplemental NPRM.

#### Cost Impact

There are approximately 26 Model MD-90-30 airplanes of the affected design in the worldwide fleet. The FAA estimates that 13 airplanes of U.S. registry will be affected by this AD, that it will take approximately 2 work hours

per airplane to accomplish the required actions, and that the average labor rate is \$60 per work hour. Required parts will cost approximately \$200 per airplane. Based on these figures, the cost impact of the AD on U.S. operators is estimated to be \$4,160, or \$320 per airplane.

The cost impact figure discussed above is based on assumptions that no operator has yet accomplished any of the 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 adopted herein will 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 final rule does not have federalism implications under Executive Order 13132.

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), 40113, 44701.

### § 39.13 [Amended]

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

#### 2002-12-10 McDonnell Douglas:

Amendment 39-12782. Docket 2001-NM-130-AD.

**Applicability:** Model MD-90-30 airplanes, certificated in any category; as identified in Boeing Service Bulletin MD90-24-007, Revision 02, dated July 16, 2001.

**Note 1:** This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been 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 request approval for an alternative method of compliance in accordance with paragraph (b) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

### Compliance

Required as indicated, unless accomplished previously.

To prevent arcing between circuit breaker terminals and adjacent equipment and structure located on the generator control rack in the electrical/electronics compartment, and consequent electrical shock to maintenance personnel during maintenance operations, accomplish the following:

### Installation

(a) Within one year after the effective date of this AD, install two arcing protection brackets below and behind the circuit breakers located in the generator control rack in the electrical/electronics compartment per the Accomplishment Instructions of Boeing Service Bulletin MD90-24-007, Revision 02, dated July 16, 2001.

**Note 2:** Installation of two arcing protection brackets below and behind the circuit breakers located in the generator control rack in the electrical/electronics compartment per the Accomplishment Instructions of Boeing Service Bulletin MD90-24-007, dated February 7, 1996; or Revision 01, dated August 31, 2000; is considered acceptable for compliance with the requirements of this AD.

### Alternative Methods of Compliance

(b) 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, Los Angeles Aircraft Certification Office (ACO), FAA. Operators shall submit their requests

through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Los Angeles ACO.

**Note 3:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Los Angeles ACO.

### Special Flight Permits

(c) 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.

### Incorporation by Reference

(d) The installation shall be done per Boeing Service Bulletin MD90-24-007, Revision 02, dated July 16, 2001. 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 Boeing Commercial Aircraft Group, Long Beach Division, 3855 Lakewood Boulevard, Long Beach, California 90846, Attention: Data and Service Management, Dept. C1-L5A (D800-0024). Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the FAA, Los Angeles Aircraft Certification Office, 3960 Paramount Boulevard, Lakewood, California; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

### Effective Date

(e) This amendment becomes effective on July 23, 2002.

Issued in Renton, Washington, on June 7, 2002.

**Ali Bahrami,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 02-15105 Filed 6-17-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### 26 CFR Parts 1 and 301

[TD 9000]

RIN 1545-BA62

### Modification of Tax Shelter Rules III

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** These regulations modify the rules relating to the filing by certain taxpayers of a statement with their Federal income tax returns under section 6011(a) and the registration of confidential corporate tax shelters under section 6111(d). These rules also affect the list maintenance requirement under