

Effective Date

(a) This AD becomes effective May 26, 2005.

Affected ADs

(b) This AD supersedes AD 2001–25–01, amendment 39–12553 (66 FR 63157, December 5, 2001).

Applicability

(c) This AD applies to McDonnell Douglas Model DC–8–33, DC–8–43, DC–8–51, DC–8–52, DC–8–53, DC–8F–54, DC–8–55, DC–8F–55, DC–8–61, DC–8–61F, DC–8–62, DC–8–62F, DC–8–63, DC–8–63F, DC–8–71, DC–8–71F, DC–8–72, DC–8–72F, DC–8–73, and DC–8–73F airplanes; certificated in any category; as identified in Boeing Service Bulletin DC8–26–047, Revision 1, dated September 4, 2003.

Unsafe Condition

(d) This AD was prompted by reports of cross-wired electrical connectors of the engine fire extinguishing agent containers. We are issuing this AD to detect and correct cross-wired electrical connectors of the fire extinguishing system, which could release fire extinguishing agent into the incorrect engine nacelle in the event of an engine fire.

Compliance

(e) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Restatement of Requirements of AD 2001–25–01**Repetitive Inspections and Tests, and Corrective Action(s), if Necessary**

(f) Within 30 days after December 20, 2001 (the effective date of AD 2001–25–01, amendment 39–12553), do the action(s) specified in paragraphs (f)(1) and (f)(2) of this AD, in accordance with Boeing Alert Service Bulletin DC8–26A046, dated November 7, 2001.

(1) Do an inspection of the electrical connectors of the explosive cartridge wiring of the engine fire extinguisher containers to verify if the identification number labels are installed and legible. If any identification number label is missing or is not legible, before further flight, install a label or replace the label with a new label, as applicable. Repeat the inspection after each maintenance action for the Firex Discharge system.

(2) Do an electrical test of all explosive cartridge wiring of the engine fire extinguisher containers to verify proper installation and function, using the cockpit warning lamps. If the lamp fails to illuminate, before further flight, troubleshoot and repair the wiring of the Firex Discharge system. Repeat the test after each maintenance action for the Firex Discharge system.

Note 1: Inspections, tests, and corrective actions, if necessary, done per Boeing BOECOM M–7200–01–02632, dated November 5, 2001, before December 20, 2001 (the effective date of AD 2001–25–01, amendment 39–12553), are considered acceptable for compliance with the requirements of paragraph (f) of this AD.

New Requirements of This AD**Inspection and Installation**

(g) Within 18 months of the effective date of this AD, do a general visual inspection of the emergency shut off wire assembly to determine if the length of wire harness AAG at P1–510 can be connected to R5–74 and to determine if the length of wire harness ABG at P1–511 can be connected to R5–73; and, before further flight, do the corrective action, as applicable; by accomplishing all of the actions specified in paragraph B.1.b. of the Accomplishment Instructions of Boeing Service Bulletin DC8–26–047, Revision 1, dated September 4, 2003.

Note 2: For the purposes of this AD, a general visual inspection is defined as: “A visual examination of an interior or exterior area, installation, or assembly to detect obvious damage, failure, or irregularity. This level of inspection is made from within touching distance unless otherwise specified. A mirror may be necessary to enhance visual access to all exposed surfaces in the inspection area. This level of inspection is made under normally available lighting conditions such as daylight, hangar lighting, flashlight, or droplight and may require removal or opening of access panels or doors. Stands, ladders, or platforms may be required to gain proximity to the area being checked.”

(h) Within 18 months of the effective date of this AD, install lanyards on the electrical connectors for the engine fire extinguishing agent containers in the left and right wing front spar; and, before further flight, do all the related investigative/corrective actions, as applicable; by accomplishing all of the actions specified in paragraph B.1.c. of the Accomplishment Instructions of Boeing Service Bulletin DC8–26–047, Revision 1, dated September 4, 2003.

Installation if Applicable

(i) For airplanes equipped with an auxiliary power unit (APU) installation in the forward cargo compartment at station Y=640.000: Within 18 months of the effective date of this AD, install lanyards on the electrical connectors for the APU fire extinguishing agent containers; and, before further flight, do all the related investigative/corrective actions, as applicable; by accomplishing all of the actions specified in paragraph B.2. of the Accomplishment Instructions of Boeing Service Bulletin DC8–26–047, Revision 1, dated September 4, 2003.

Terminating Action

(j) Accomplishment of the actions specified in paragraphs (g) and (h) of this AD terminates the repetitive inspections and electrical tests required by paragraph (f) of this AD.

Credit for Previous Service Bulletin

(k) Actions done before the effective date of this AD in accordance with Boeing Service Bulletin DC8–26–047, dated April 2, 2003, are acceptable for compliance with the corresponding requirements in paragraphs (g), (h), and (i) of this AD.

Alternative Methods of Compliance (AMOCs)

(l) The Manager, Los Angeles Aircraft Certification Office, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19.

Material Incorporated by Reference

(m) You must use Boeing Service Bulletin DC8–26–047, Revision 1, dated September 4, 2003; and Boeing Alert Service Bulletin DC8–26A046, dated November 7, 2001; as applicable; to perform the actions that are required by this AD, unless the AD specifies otherwise.

(1) The incorporation by reference of Boeing Service Bulletin DC8–26–047, Revision 1, dated September 4, 2003, is approved by the Director of the Federal Register, in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

(2) The incorporation by reference of Boeing Alert Service Bulletin DC8–26A046, dated November 7, 2001, was approved previously by the Director of the Federal Register as of December 20, 2001 (66 FR 63157, December 5, 2001).

(3) To get copies of the service information, contact Boeing Commercial Airplanes, Long Beach Division, 3855 Lakewood Boulevard, Long Beach, California 90846, Attention: Data and Service Management, Dept. C1–L5A (D800–0024). To view the AD docket, go to the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL–401, Nassif Building, Washington, DC. To review copies of the service information, go to the National Archives and Records Administration (NARA). For information on the availability of this material at the NARA, call (202) 741–6030, or go to http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on April 11, 2005.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 05–7684 Filed 4–20–05; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 39**

[Docket No. FAA–2004–19522; Directorate Identifier 2004–CE–36–AD; Amendment 39–14064; AD 2005–08–12]

RIN 2120–AA64

Airworthiness Directives; CENTRAIR 101 Series Gliders

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: The FAA adopts a new airworthiness directive (AD) for certain

CENTRAIR 101 series gliders. This AD requires you to replace non-strengthened rudder pedals with reinforced rudder pedals. This AD results from mandatory continuing airworthiness information (MCAI) issued by the airworthiness authority for France. We are issuing this AD to replace the non-strengthened rudder pedals and to prevent failure of the rudder controls. This failure could lead to loss of directional control of the glider.

DATES: This AD becomes effective on June 6, 2005.

As of June 6, 2005, the Director of the Federal Register approved the incorporation by reference of certain publications listed in the regulation.

ADDRESSES: To get the service information identified in this AD, contact CENTRAIR, Aerodome B.P.N. 44, 36300 Le Blanc, France; telephone: 02.54.37.07.96; facsimile: 02.54.37.48.64.

To view the AD docket, go to the Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, Room PL-401, Washington, DC 20590-001 or on the Internet at <http://dms.dot.gov>. The docket number is FAA-2004-19522.

FOR FURTHER INFORMATION CONTACT: Greg Davison, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4130; facsimile: (816) 329-4090.

SUPPLEMENTARY INFORMATION:

Discussion

What events have caused this proposed AD? The Direction Générale de l'Aviation Civile (DGAC), which is the airworthiness authority for France, recently notified FAA that an unsafe condition may exist on certain CENTRAIR 101 series gliders. The DGAC reports finding previously undetected cracks or poorly repaired cracks on several CENTRAIR 101 series gliders at the weld seam between the hinge tube and the vertical tube of the rudder pedal. The rupture of this weld could lead to failure of the rudder controls.

What is the potential impact if FAA took no action? Failure of the rudder controls could lead to loss of directional control of the glider.

Has FAA taken any action to this point? We issued a proposal to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) to include an AD that would apply to certain CENTRAIR 101 series gliders. This proposal was published in the **Federal Register** as a notice of proposed rulemaking (NPRM) on December 13, 2004 (69 FR 72134). The NPRM proposed to require you to replace non-strengthened rudder pedals with reinforced rudder pedals.

Comments

Was the public invited to comment? We provided the public the opportunity to participate in developing this AD. We received no comments on the proposal or on the determination of the cost to the public.

Conclusion

What is FAA's final determination on this issue? We have carefully reviewed the available data and determined that air safety and the public interest require adopting the AD as proposed except for minor editorial corrections. We have determined that these minor corrections:

- Are consistent with the intent that was proposed in the NPRM for correcting the unsafe condition; and
- Do not add any additional burden upon the public than was already proposed in the NPRM.

Changes to 14 CFR Part 39—Effect on the AD

How does the revision to 14 CFR part 39 affect this AD? On July 10, 2002, the FAA published a new version of 14 CFR part 39 (67 FR 47997, July 22, 2002), which governs the FAA's AD system. This regulation now includes material that relates to altered products, special flight permits, and alternative methods of compliance. This material previously was included in each individual AD. Since this material is included in 14 CFR part 39, we will not include it in future AD actions.

Costs of Compliance

How many gliders does this AD impact? We estimate that this AD affects 56 gliders in the U.S. registry.

What is the cost impact of this AD on owners/operators of the affected gliders? We estimate the following costs to do this rudder pedal replacement. We have no way of determining the number of gliders that may need this rudder pedal replacement:

| Labor cost per rudder pedal | Parts cost | Total cost per glider |
|---|---|-----------------------|
| 4 workhours × \$65 per hour = \$260 | \$162 (for each rudder pedal) × 2 = \$324 | \$584 |

Authority for This Rulemaking

What authority does FAA have for issuing this rulemaking action? Title 49 of the United States Code specifies the FAA's authority to issue rules on aviation safety. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority.

We are issuing this rulemaking under the authority described in Subtitle VII, Part A, Subpart III, Section 44701, "General requirements." Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations

for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this AD.

Regulatory Findings

Will this AD impact various entities? We have determined that this AD will not have federalism implications under Executive Order 13132. This AD 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.

Will this AD involve a significant rule or regulatory action? For the reasons discussed above, I certify that this AD:

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. 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.

We prepared a summary of the costs to comply with this AD (and other information as included in the

Regulatory Evaluation) and placed it in the AD Docket. You may get a copy of this summary by sending a request to us at the address listed under **ADDRESSES**. Include "Docket No. FAA-2004-19522; Directorate Identifier 2004-CE-36-AD" in your request.

List of Subjects in 14 CFR Part 39

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

Adoption of the Amendment

■ Accordingly, under 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. FAA amends § 39.13 by adding a new AD to read as follows:

2005-08-12 Centrair: Amendment 39-14064; Docket No. FAA-2004-19522; Directorate Identifier 2004-CE-36-AD.

When Does This AD Become Effective?

(a) This AD becomes effective on June 6, 2005.

What Other ADs Are Affected by This Action?

(b) None.

What Gliders Are Affected by This AD?

(c) This AD affects Models 101, 101A, 101AP, and 101P gliders, serial numbers 101xx001 through 101xx285 and 101D0501 through 101D0530, certificated in any category.

What Is the Unsafe Condition Presented in This AD?

(d) This AD is the result of mandatory continuing airworthiness information (MCAI) issued by the airworthiness authority for France. We are issuing this AD to replace the non-strengthened rudder pedals, and prevent failure of the rudder controls. This failure could lead to loss of directional control of the glider.

What Must I Do To Address This Problem?

(e) To address this problem, you must do the following:

| Actions | Compliance | Procedures |
|---|--|---|
| (1) Replace any non-strengthened rudder pedals with reinforced rudder pedals. (i) the left-hand reinforced rudder pedal is part number (P/N) \$Y185A; and (ii) the right-hand reinforced rudder pedal is P/N \$Y196A. (2) Do not install any non-strengthened rudder pedal as specified in paragraphs (e)(1)(i) and (e)(1)(ii) of this AD. | Within the next 25 hours time-in-service (TIS) after June 6, 2005 (the effective date of this AD), unless already done. As of June 6, 2005 (the effective date of this AD). | Follow Société Nouvelle Centrair Service Bulletin No. 101-24, dated March 5, 2003 (this is the date of French AD 2003-095(a) that transmitted the service bulletin). Not Applicable. |

May I Request an Alternative Method of Compliance?

(f) You may request a different method of compliance or a different compliance time for this AD by following the procedures in 14 CFR 39.19. Unless FAA authorizes otherwise, send your request to your principal inspector. The principal inspector may add comments and will send your request to the Manager, Small Airplane Directorate, FAA. For information on any already approved alternative methods of compliance, contact Greg Davison, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4130; facsimile: (816) 329-4090.

Is There Other Information That Relates to This Subject?

(g) French AD 2003-095(A), dated March 5, 2003, also addresses the subject of this AD.

Does This AD Incorporate Any Material by Reference?

(h) You must do the actions required by this AD following the instructions in Société Nouvelle Centrair Service Bulletin No. 101-24, dated March 5, 2003 (this is the date of French AD 2003-095(a) that transmitted the service bulletin). The Director of the Federal Register approved the incorporation by reference of this service bulletin in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. To get a copy of this service information, contact CENTRAIR, Aerodome B.P.N. 44, 36300 Le Blanc, France; telephone: 02.54.37.07.96; facsimile: 02.54.37.48.64. To review copies of this service information, go

to the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html or call (202) 741-6030. To view the AD docket, go to the Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, Room PL-401, Washington, DC 20590-0001 or on the Internet at <http://dms.dot.gov>. The docket number is FAA-2004-19522.

Issued in Kansas City, Missouri, on April 12, 2005.

Nancy C. Lane,

Acting Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 05-7784 Filed 4-20-05; 8:45 am]

BILLING CODE 4910-13-P

SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 210 and 228

[Release Nos. 33-8568; 34-51558; 35-27959; IC-26833; FR-74]

RIN 3235-AJ39

Amendment to Rule 4-01(a) of Regulation S-X Regarding the Compliance Date for Statement of Financial Accounting Standards No. 123 (Revised 2004), Share-Based Payment

AGENCY: Securities and Exchange Commission

ACTION: Final rule.

SUMMARY: The Securities and Exchange Commission ("SEC" or "Commission") is amending Regulation S-X to amend the date for compliance with Statement of Financial Accounting Standards No. 123 (revised 2004), *Share-Based Payment* ("Statement No. 123R") so that each registrant that is not a small business issuer will be required to prepare financial statements in accordance with Statement 123R beginning with the first interim or annual reporting period of the registrant's first fiscal year beginning on or after June 15, 2005. We also are amending the effective date for