

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

[Docket No. FAA-2005-21719; Directorate Identifier 2005-NE-19-AD; Amendment 39-14369; AD 2005-23-11]

RIN 2120-AA64

Airworthiness Directives; Hamilton Sundstrand Power Systems (Formerly Sundstrand Power Systems) Auxiliary Power Units Models T-62T-46C2, T-62T-46C2A, T-62T-46C3, T-62T-46C7, and T-62T-46C7A

AGENCY: Federal Aviation Administration (FAA), Department of Transportation (DOT).

ACTION: Final rule.

SUMMARY: The FAA is adopting a new airworthiness directive (AD) for Hamilton Sundstrand Power Systems (formerly Sundstrand Power Systems) auxiliary power units (APUs) models T-62T-46C2, T-62T-46C2A, T-62T-46C3, T-62T-46C7, and T-62T-46C7A, with compressor impeller assembly, part number (P/N) 4502020 or 4502020A, installed. This AD requires removal from service of those compressor impeller assemblies at reduced service life limits. This AD results from two reports of uncontained failures of compressor impeller assemblies. We are issuing this AD to prevent an uncontained APU failure and damage to the airplane.

DATES: This AD becomes effective December 14, 2005.

ADDRESSES: You may examine the AD docket on the Internet at <http://dms.dot.gov> or in Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Roger Pesuit, Aerospace Engineer, Los Angeles Aircraft Certification Office, FAA, Transport Airplane Directorate, 3960 Paramount Blvd., Lakewood, CA 90712-4137; telephone (562) 627-5251, fax (562) 627-5210.

SUPPLEMENTARY INFORMATION: The FAA proposed to amend 14 CFR part 39 with a new AD, applicable to Hamilton Sundstrand Power Systems APUs models T-62T-46C2, T-62T-46C2A, T-62T-46C3, T-62T-46C7, and T-62T-46C7A, with compressor impeller assembly, part number (P/N) 4502020 or 4502020A, installed. We published the proposed AD in the **Federal Register** on July 5, 2005 (70 FR 38625). We proposed to require removal from service of those compressor impeller assemblies at reduced service life limits.

Examining the AD Docket

You may examine the docket that contains the AD, any comments received, and any final disposition in person at the Docket Management Facility Docket Offices between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone (800) 647-5227) is located on the plaza level of the Department of Transportation Nassif Building at the street address stated in **ADDRESSES**. Comments will be available in the AD docket shortly after the DMS receives them.

Comments

We provided the public the opportunity to participate in the development of this AD. We received no comments on the proposal or on the determination of the cost to the public.

Conclusion

We carefully reviewed the available data and determined that air safety and the public interest require adopting the AD as proposed.

Costs of Compliance

About 50 Hamilton Sundstrand Power Systems model T-62T APUs in the worldwide fleet are of the affected design. Eight APUs installed on airplanes of U.S. registry are affected by this AD. We estimate that it will take about 8 work hours to remove and install an APU, and that the average labor rate is \$65 per work hour. A new or serviceable compressor impeller assembly, P/N 4502020 or 4502020A, may be installed provided it meets the cycles-since-new criteria in the compliance section of this AD. It will take about 55.5 hours to remove and replace affected compressor impeller assembly parts. New configuration replacement parts for each APU will cost about \$36,587. Based on these figures, we estimate the total cost of the AD to U.S. operators, to remove, upgrade, and install the APUs to be \$325,716.

Authority for This Rulemaking

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 rulemaking action.

Regulatory Findings

We 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.

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 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 placed it in the AD Docket. You may get a copy of this summary at the address listed under **ADDRESSES**.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

Adoption of the Amendment

■ Accordingly, under the authority delegated to me by the Administrator, the Federal Aviation Administration amends 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. The FAA amends § 39.13 by adding the following new airworthiness directive:

2005-23-11 Hamilton Sundstrand:
Amendment 39-14369. Docket No. FAA-2005-21719; Directorate Identifier. 2005-NE-19-AD.

Effective Date

(a) This airworthiness directive (AD) becomes effective December 14, 2005.

Affected ADs

(b) None.

Applicability

(c) This AD applies to Hamilton Sundstrand Power Systems (formerly Sundstrand Power Systems) auxiliary power units (APUs) models T-62T-46C2, T-62T-46C2A, T-62T-46C3, T-62T-46C7, and T-62T-46C7A, with compressor impeller assembly, part number (P/N) 4502020 or 4502020A installed. These APUs are installed on, but not limited to, BAE Systems AVRO 146, Fokker 50, Saab 2000, and Saab 340 airplanes.

Unsafe Condition

(d) This AD results from two reports of uncontained failures of compressor impeller assemblies. We are issuing this AD to prevent an uncontained APU failure and damage to the airplane.

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.

(f) For APUs with compressor impeller assemblies that have 12,000 or more cycles-since-new (CSN) accumulated on the effective date of this AD, remove compressor impeller assemblies from service before accumulating 500 additional cycles.

(g) For APUs with compressor impeller assemblies that have fewer than 12,000 CSN on the effective date of this AD, remove compressor impeller assemblies from service at or before accumulating 12,500 CSN.

Alternative Methods of Compliance

(h) The Manager, Los Angeles Aircraft Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Related Information

(i) Hamilton Sundstrand Service Bulletins No. 4500090-49-33, dated January 6, 2005, No. 4500482-49-33, dated January 6, 2005, No. 4501578-49-22, dated January 13, 2005, No. 4501690-49-47, dated November 19, 2005, and No. 4501909-49-16, dated January 13, 2005, pertain to the subject of this AD.

Issued in Burlington, Massachusetts, on November 2, 2005.

Peter A. White,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.
[FR Doc. 05-22208 Filed 11-8-05; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9222]

RIN 1545-BD49

Guidance Under Section 951 for Determining Pro Rata Share; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document corrects final regulations (TD 9222) that were published in the **Federal Register** on Thursday, August 25, 2005 (70 FR 49864).

The final regulations under section 951(a) of the Internal Revenue Code (Code) provide guidance for determining a United States shareholder's pro rata share of a controlled foreign corporation's (CFC's) subpart F income, previously excluded subpart F income withdrawn from investment in less developed countries, and previously excluded subpart F income withdrawn from foreign base company shipping operations.

DATES: This correction is effective August 25, 2005.

FOR FURTHER INFORMATION CONTACT: Jeffrey L. Vinnik, (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9222) that are the subject of this correction are under section 951(a) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9222) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final regulations (TD 9222), which was the subject of FR Doc. 05-16611, is corrected as follows:

■ On page 49864, column 2, in the preamble under the paragraph heading, "A. Amounts Determined Under Section 956 of the Code" second paragraph, line 4, the language "to section 956 under

§ 1.951-1(e)." is corrected to read "to section 956 under § 1.951-1(e).".

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 05-22262 Filed 11-8-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9222]

RIN 1545-BD49

Guidance Under Section 951 for Determining Pro Rata Share; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document corrects final regulations (TD 9222) that were published in the **Federal Register** on Thursday, August 25, 2005 (70 FR 49864). The final regulations under section 951(a) of the Internal Revenue Code (Code) provide guidance for determining a United States shareholder's pro rata share of a controlled foreign corporation's (CFC's) subpart F income, previously excluded subpart F income withdrawn from investment in less developed countries, and previously excluded subpart F income withdrawn from foreign base company shipping operations.

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List of Subjects 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.