

due at the same time or will be accomplished during the same maintenance visit, the freerplay measurement and applicable related investigative and corrective actions must be done before the lubrication is accomplished.

Alternative Methods of Compliance (AMOCs)

(k)(1) The Manager, Seattle Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) Before using any AMOC approved in accordance with § 39.19 on any airplane to which the AMOC applies, notify the appropriate principal inspector in the FAA Flight Standards Certificate Holding District Office.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by an Authorized Representative for the Boeing Commercial Airplanes Delegation Option Authorization Organization who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

Issued in Renton, Washington, on January 30, 2006.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E6-1687 Filed 2-7-06; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2005-22876; Directorate Identifier 2005-NE-39-AD]

RIN 2120-AA64

Airworthiness Directives; RECARO Aircraft Seating GmbH & Co. (RECARO) Model 3410 Seats

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

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: The FAA proposes to adopt a new airworthiness directive (AD) for certain RECARO Model 3410 302, 303, 306, 307, 314, 316, 317, 791, 792, and 795 series seats. This proposed AD would require replacing the existing attachment bolts for the seat belts with longer attachment bolts. This proposed AD results from a report of short attachment bolts that don't allow enough thread to properly secure the locknuts. We are proposing this AD to prevent a seat belt from detaching due

to a loose locknut and attachment bolt, which could result in injury to an occupant during emergency conditions.

DATES: We must receive any comments on this proposed AD by April 10, 2006.

ADDRESSES: Use one of the following addresses to comment on this proposed AD.

- DOT Docket Web site: Go to <http://dms.dot.gov> and follow the instructions for sending your comments electronically.

- Government-wide rulemaking Web site: Go to <http://www.regulations.gov> and follow the instructions for sending your comments electronically.

- Mail: Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, Room PL-401, Washington, DC 20590-0001.

- Fax: (202) 493-2251.

- Hand Delivery: Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Contact RECARO Aircraft Seating GmbH & Co. K, Technical Publications, Daimlerstrasse 21, 74523 Schwäbisch Hall, Germany; Telephone 49 791 503 7183; fax 49 791 503 7220, for the service information identified in this proposed AD.

FOR FURTHER INFORMATION CONTACT:

Jeffrey Lee, Aerospace Engineer, Boston Aircraft Certification Office, FAA, Engine & Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803-5299; telephone (781) 238-7161; fax (781) 238-7170.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to send us any written relevant data, views, or arguments regarding this proposal. Send your comments to an address listed under **ADDRESSES**. Include "Docket No. FAA-2005-22876; Directorate Identifier 2005-NE-39-AD" in the subject line of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of the proposed AD. We will consider all comments received by the closing date and may amend the proposed AD in light of those comments.

We will post all comments we receive, without change, to <http://dms.dot.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact with FAA personnel concerning this proposed AD. Using the search function of the Docket Management System Web site, anyone

can find and read the comments in any of our dockets, including the name of the individual who sent the comment (or signed the comment on behalf of an association, business, labor union, etc.). You may review the DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78) or you may visit <http://dms.dot.gov>.

Examining the AD Docket

You may examine the docket that contains the proposal, any comments received, and any final disposition in person at the DOT Docket Offices between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone (800) 647-5227) is 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 Docket management Facility receives them.

Discussion

The Luftfahrt-Bundesamt (LBA), which is the airworthiness authority for Germany, recently notified us that an unsafe condition may exist on certain RECARO aircraft seats. The LBA advises that it received a report of loose bolts at the attachment point of the seat belt. Certain RECARO aircraft seats might use an attachment bolt that is too short to allow enough threads to secure the locknut properly, which could result in injury to an occupant during emergency condition.

Relevant Service Information

We have reviewed and approved the technical contents of RECARO Service Bulletin (SB) SB-No.: 3410-25MR477, Revision 3, dated May 17, 2004. SB-No.: 3410-25MR477 describes procedures for replacing the bolt and nut. The LBA classified this SB as mandatory and issued airworthiness directive D-2004-151R1, dated June 6, 2004, in order to ensure the airworthiness of these RECARO seats in Germany.

FAA's Determination and Requirements of the Proposed AD

These seats, manufactured in Germany, are installed in airplanes that are type-certificated for operation in the United States under the provisions of section 21.29 of the Federal Aviation Regulations (14 CFR 21.29) and the applicable bilateral airworthiness agreement. In keeping with this bilateral airworthiness agreement, the LBA kept us informed of the situation described above. We have examined the LBA's findings, reviewed all available

information, and determined that AD action is necessary for products of this type that are installed in airplanes certificated for operation in the United States. For this reason, we are proposing this AD, which would require replacing the bolt that attaches the seat belt to the seat with a new, longer bolt. The proposed AD would require you to use the service information described previously to perform these actions.

Costs of Compliance

We estimate that this proposed AD would affect 3,101 seats installed in airplanes of U.S. registry. We also estimate that it would take about 0.10 work hour per seat to perform the proposed actions, and that the average labor rate is \$65 per work hour. Required parts would cost about \$10 per seat. Based on these figures, we estimate the total cost of the proposed AD to U.S. operators to be \$51,166.

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 have determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD 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.

For the reasons discussed above, I certify that the 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. Would 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 regulatory evaluation of the estimated costs to comply with this proposed AD. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Under the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend 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:

RECARO Aircraft Seats GmbH & Co.: Docket No. FAA-2005-22876; Directorate Identifier 2005-NE-39-AD.

Comments Due Date

(a) The Federal Aviation Administration (FAA) must receive comments on this airworthiness directive (AD) action by April 10, 2006.

Affected ADs

(b) None.

Applicability

(c) This AD applies to certain RECARO Aircraft Seats GmbH & Co. (RECARO) Model 3410 302, 303, 306, 307, 314, 316, 317, 791, 792, and 795 series seats. These seats are installed on, but not limited to, Boeing 737-200 series, 747-400 series, 777-200 and 777-300 series; and Airbus Industries A319-100 series, A320-200 series, and A321-200 series airplanes.

Unsafe Condition

(d) This AD results from a report of short attachment bolts that don't allow enough thread to secure the locknuts properly. We are issuing this AD to prevent a seat belt from detaching due to a loose locknut and attachment bolt, which could result in injury to an occupant during emergency conditions.

Compliance

(e) You are responsible for having the actions required by this AD performed within 60 days after the effective date of this AD, unless the actions have already been done.

Replacing the Attachment Bolt

(f) For RECARO Model 3410 302, 303, 306, 307, 314, 316, 317, 791, 792, and 795 series

seats with a serial number listed in section 1.A. Effectivity of RECARO service bulletin SB-No.: 3410-25MR477, Revision 3, dated May 17, 2004, replace the seat belt attachment bolt and nut. Use section 2. Accomplishment Instructions of RECARO service bulletin SB-No.: 3410-25MR477, Revision 3, dated May 17, 2004.

Alternative Methods of Compliance

(g) The Manager, Boston 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

(h) Luftfahrt-Bundesamt airworthiness directive D-2004-151R1, dated June 6, 2004, also addresses the subject of this AD.

Issued in Burlington, Massachusetts, on February 1, 2006.

Francis A. Favara,

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

[FR Doc. E6-1688 Filed 2-7-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Office of the Secretary

31 CFR Part 10

[REG-122380-02]

RIN 1545-AY05

Regulations Governing Practice Before the Internal Revenue Service

AGENCY: Office of the Secretary, Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document proposes modifications of the regulations governing practice before the IRS (Circular 230). These proposed regulations affect individuals who practice before the IRS. The proposed amendments modify the general standards of practice before the IRS. This document also provides notice of a public hearing on the proposed regulations.

DATES: Written or electronically generated comments must be received by April 10, 2006. Outlines of topics to be discussed at the public hearing scheduled for Wednesday, June 21, 2006 at 10 a.m., in the auditorium of the Internal Revenue Service building at 1111 Constitution Avenue, NW., Washington, DC 20224, must be received by April 10, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-122380-02), room 5203, Internal Revenue Service, PO Box