

(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 regulatory evaluation of the estimated costs to comply with this 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, Incorporation by reference, Safety.

#### Adoption of the Amendment

■ Accordingly, under the authority delegated to me by the Administrator, the FAA 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 (AD):

**2005-06-02 Boeing:** Amendment 39-14010. Docket No. FAA-2004-19943; Directorate Identifier 2004-NM-76-AD.

#### Effective Date

(a) This AD becomes effective April 20, 2005.

#### Affected ADs

(b) None.

#### Applicability

(c) This AD applies to Boeing Model 757-200 series airplanes, certificated in any category; as identified in Boeing Service Bulletin 757-33-0050, Revision 2, dated December 4, 2003.

#### Unsafe Condition

(d) This AD was prompted by a report that the master dim and test system circuit does not have wiring separation of the test ground signal for redundant equipment in the flight compartment. We are issuing this AD to prevent a single fault failure during flight which could result in test patterns instead of the selected radio frequencies showing on the communications panel. These conditions could adversely affect voice and transponder communication capability between the flightcrew and air traffic control, which could result in increased pilot workload.

#### 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.

#### Modification

(f) *Within 60 months after the effective date of this AD:* Modify the wiring of the test ground signal for the master dim and test system circuit in the flight compartment by doing all the applicable actions specified in Boeing Service Bulletin 757-33-0050, Revision 2, dated December 4, 2003.

#### Modifications Done Using Previous Issues of the Service Bulletin

(g) Modifications done before the effective date of this AD in accordance with Boeing Special Attention Service Bulletin 757-33-0050, dated August 15, 2002; or Revision 1, dated January 30, 2003; are considered acceptable for compliance with paragraph (f) of this AD.

#### Alternative Methods of Compliance (AMOCs)

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

#### Material Incorporated by Reference

(i) You must use Boeing Service Bulletin 757-33-0050, Revision 2, dated December 4, 2003, to perform the actions that are required by this AD, unless the AD specifies otherwise. The Director of the Federal Register approves the incorporation by reference of this document in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. For copies of the service information, contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207. For information on the availability of this material at the National Archives and Records Administration (NARA), call (202) 741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

You may view the AD docket at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL-401, Nassif Building, Washington, DC.

Issued in Renton, Washington, on March 7, 2005.

#### Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 05-5015 Filed 3-15-05; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. FAA-2004-19448; Directorate Identifier 2004-NM-134-AD; Amendment 39-14011; AD 2005-06-03]

RIN 2120-AA64

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

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

**ACTION:** Final rule.

**SUMMARY:** The FAA is adopting a new airworthiness directive (AD) for all McDonnell Douglas Model MD-90-30 airplanes. This AD requires replacing, with improved parts, certain existing fluorescent light lamp holders located in the ceiling panels and life raft ceiling support housings, and behind the overhead stowage compartments in the main cabin. This AD is prompted by reports of failure of fluorescent light lamp holders in the main cabin. We are issuing this AD to prevent chafing of the lamp holder power wire against the mounting bracket, and moisture intrusion into the lamp holders, which could result in failure of the lamp holders and consequent smoke and fire in the airplane cabin.

**DATES:** This AD becomes effective April 20, 2005.

The incorporation by reference of certain publications listed in the AD is approved by the Director of the Federal Register as of April 20, 2005.

**ADDRESSES:** For service information identified in this AD, contact Boeing Commercial Airplanes, Long Beach Division, 3855 Lakewood Boulevard, Long Beach, California 90846, Attention: Data and Service Management, Dept. C1-L5A (D800-0024).

*Docket:* The AD docket contains the proposed AD, comments, and any final disposition. You can examine the AD docket on the Internet at <http://dms.dot.gov>, or in person at the Docket Management Facility office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Management Facility office (telephone (800) 647-5227) is located on the plaza level of the Nassif Building at the U.S. Department of Transportation, 400 Seventh Street SW., room PL-401, Washington, DC. This docket number is FAA-2004-19448; the directorate identifier for this docket is 2004-NM-134-AD.

**FOR FURTHER INFORMATION CONTACT:**

George 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.

**SUPPLEMENTARY INFORMATION:** The FAA proposed to amend 14 CFR Part 39 with an AD for all McDonnell Douglas Model MD-90-30 airplanes. That action, published in the **Federal Register** on October 26, 2004 (69 FR 62424), proposed to require replacing, with improved parts, certain existing fluorescent light lamp holders located in the ceiling panels and life raft ceiling support housings, and behind the overhead stowage compartments in the main cabin.

**Comments**

We provided the public the opportunity to participate in the development of this AD. We have considered the single comment submitted on the proposed AD.

**Request To Specify Part Numbers of Existing and Replacement Lamp Holders**

The commenter requests that we revise the proposed AD to specify the part numbers of fluorescent light lamp holders determined to be defective and the part numbers of acceptable replacement fluorescent light lamp holders. The commenter states that there may be other acceptable replacement parts, but this is difficult to determine without knowing the part numbers.

We concur. The part numbers of the defective and replacement fluorescent light lamp holders are identified in C & D Aerospace Alert Service Bulletins 59406XX-25A01, currently at Revision 4, dated July 31, 2003; and 51310XX-25A01, currently at Revision 5, dated March 30, 2004. The proposed AD refers to those service bulletins as additional sources of instructions for accomplishing the replacement. For the convenience of affected operators, we have revised paragraphs (f) and (g) of this AD to include the relevant part numbers.

**Conclusion**

We have carefully reviewed the available data, including the comment that was submitted, and determined that air safety and the public interest require adopting the AD with the changes described previously. We have

determined that these changes will neither increase the economic burden on any operator nor increase the scope of the AD.

**Costs of Compliance**

This AD will affect about 84 airplanes worldwide and 21 airplanes of U.S. registry. The required actions will take about 98 work hours per airplane, at an average labor rate of \$65 per work hour. Required parts will cost about \$27,158 per airplane. Based on these figures, the estimated cost of this AD for U.S. operators is \$704,088, or \$33,528 per airplane.

**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 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 regulatory evaluation of the estimated costs to comply with

this 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, Incorporation by reference, Safety.

**Adoption of the Amendment**

■ Accordingly, under the authority delegated to me by the Administrator, the FAA 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 (AD):

**2005-06-03 McDonnell Douglas:**

Amendment 39-14011. Docket No. FAA-2004-19448; Directorate Identifier 2004-NM-134-AD.

**Effective Date**

(a) This AD becomes effective April 20, 2005.

**Affected ADs**

(b) None.

**Applicability**

(c) This AD applies to all Model MD-90-30 airplanes, certificated in any category.

**Unsafe Condition**

(d) This AD was prompted by reports of failure of fluorescent light lamp holders in the main cabin. We are issuing this AD to prevent chafing of the lamp holder power wire against the mounting bracket, and moisture intrusion into the lamp holders, which could result in failure of the lamp holders and consequent smoke and fire in the airplane cabin.

**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.

**Replacement**

(f) Within 18 months after the effective date of this AD, replace existing fluorescent light lamp holders manufactured by Page Aerospace Limited, part numbers (P/Ns) C779-02-001 and C779-09-001, with improved parts manufactured by Bruce Industries Incorporated, P/Ns BV04055-01-12 and BV04055N-01-12, as specified in Table 1 of this AD.

TABLE 1.—REPLACEMENT OF LAMP HOLDERS

Replace lamp holders in these locations—	In accordance with this service information—	Which refers to this service information as an additional source of replacement instructions—
(1) Ceiling panels and life raft ceiling support housings.	Boeing Alert Service Bulletin MD90–33A012, Revision 3, dated January 14, 2004.	C & D Aerospace Alert Service Bulletin 59406XX–25A01; currently at Revision 4, dated July 31, 2003.
(2) Sidewall behind the overhead stowage compartments in the main cabin.	Boeing Alert Service Bulletin MD90–33A013, dated November 29, 2001.	C & D Aerospace Alert Service Bulletin 51310XX–25A01; currently at Revision 5, dated March 30, 2004.

**Parts Installation**

(g) As of the effective date of this AD, no person may install a fluorescent light lamp holder manufactured by Page Aerospace Limited and having P/N C779–02–001 or C779–09–001, in the locations specified in this AD, on any airplane.

**Replacements Accomplished Per Previous Issues of Service Bulletin**

(h) Replacements accomplished before the effective date of this AD per the Accomplishment Instructions of Boeing Alert Service Bulletin MD90–33A012, dated March 28, 2001; Revision 01, dated September 17, 2001; or Revision 02, dated January 17, 2002;

are considered acceptable for compliance with paragraph (f) of this AD.

**Alternative Methods of Compliance (AMOCs)**

(i) The Manager, Los Angeles 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.

**Material Incorporated by Reference**

(j) You must use the service information that is specified in Table 2 of this AD to perform the actions that are required by this AD, unless the AD specifies otherwise. The Director of the Federal Register approves the incorporation by reference of those

documents in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. For 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). For information on the availability of this material at the National Archives and Records Administration (NARA), call (202) 741–6030, or go to [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html). You may view the AD docket at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL–401, Nassif Building, Washington, DC.

TABLE 2.—MATERIAL INCORPORATED BY REFERENCE

Service bulletin	Revision level	Date
Boeing Alert Service Bulletin MD90–33A012 .....	3 .....	January 14, 2004.
Boeing Alert Service Bulletin MD90–33A013 .....	Original .....	November 29, 2001.

Issued in Renton, Washington, on March 7, 2005.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 05–5016 Filed 3–15–05; 8:45 am]

BILLING CODE 4910–13–P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9190]

RIN 1545–AW35

**Charitable Remainder Trusts; Application of Ordering Rule**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations on the ordering rules of section 664(b) of the Internal Revenue Code for characterizing distributions from charitable remainder trusts (CRTs). The final regulations reflect changes made to income tax rates, including the rates applicable to capital gains and certain dividends, by the Taxpayer Relief Act of 1997, the Internal Revenue Service Restructuring and Reform Act of 1998, and the Jobs and Growth Tax Relief Reconciliation Act of 2003. The final regulations provide guidance needed to comply with these changes and affect CRTs and their beneficiaries.

**DATES:** *Effective Date:* These regulations are effective March 16, 2005.

*Applicability Dates:* For dates of applicability, see § 1.664–1(d)(1)(ix).

**FOR FURTHER INFORMATION CONTACT:** Theresa M. Melchiorre, (202) 622–7830 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to the Income Tax Regulations (26 CFR part (1) under section 664(b) of the Internal Revenue Code. On November 20, 2003, the Treasury Department and the IRS published a notice of proposed rulemaking (REG–110896–98, 2003–2 C.B. 1226) in the **Federal Register** (68 FR 65419). The public hearing scheduled for March 9, 2004, was cancelled because no requests to speak were received. Several written comments responding to the notice of proposed rulemaking were received. After consideration of the written comments, the proposed regulations are adopted as revised by this Treasury decision. The revisions and a summary of the comments are discussed below.

The proposed regulations reflected changes made to income tax rates,