

the FAA 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 Federal Aviation Administration (FAA) amends § 39.13 by adding the following new airworthiness directive (AD):

Empresa Brasileira de Aeronautica S.A.

(EMBRAER): Docket No. FAA-2006-24120; Directorate Identifier 2006-NM-021-AD.

Comments Due Date

(a) The FAA must receive comments on this AD action by April 13, 2006.

Affected ADs

(b) None.

Applicability

(c) This AD applies to all EMBRAER Model EMB-120() airplane models in operation, certificated in any category.

Unsafe Condition

(d) This AD results from a fuel system review conducted by the manufacturer. We are issuing this AD to prevent a potential source of ignition near a fuel tank, which, in combination with flammable fuel vapors, could result in a fuel tank explosion.

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.

Rerouting Harnesses and Replacing Harness Conduits

(f) Within 5,000 flight hours after the effective date of this AD, perform the actions specified in paragraph (f)(1) or (f)(2) of this AD, as applicable, in accordance with the Accomplishment Instructions of EMBRAER Service Bulletin 120-28-0014, Revision 01, dated November 4, 2004.

(1) For Group I airplanes as identified in paragraph 1.1.1(a) or for Group II airplanes as identified in paragraph 1.1.1(b) of the service bulletin, as applicable: Modify the supports and wiring of the refueling vent and pilot valves wiring harnesses; reroute the harnesses to prevent interference with adjacent strobe light connectors; and replace the protective tubes and conduits of the harnesses with non-conductive hoses; in accordance with Part I of the Accomplishment Instructions of the service bulletin.

(2) For all remaining airplanes as identified in paragraph 1.1.2 of the service bulletin: Replace the protective tubes of the wiring harnesses of the refueling vent and pilot valves with non-conductive hoses; in accordance with Part II of the Accomplishment Instructions of the service bulletin.

Credit for Prior Revision of Service Information

(g) Actions accomplished before the effective date of this AD in accordance with EMBRAER Service Bulletin 120-28-0014, dated April 19, 2004, are considered acceptable for compliance with the corresponding requirements of this AD.

Alternative Methods of Compliance (AMOCs)

(h)(1) The Manager, International Branch, ANM-116, Transport Airplane Directorate, 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.

Related Information

(i) Brazilian airworthiness directive 2005-12-04, dated January 19, 2006, also addresses the subject of this AD.

Issued in Renton, Washington, on March 3, 2006.

Kalene C. Yanamura,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E6-3563 Filed 3-13-06; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2006-24121; Directorate Identifier 2005-NM-248-AD]

RIN 2120-AA64

Airworthiness Directives; Boeing Model 747-400 and 747-400D Series Airplanes

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 Boeing Model 747-400 and 747-400D series airplanes. This proposed AD would require replacing specified tie rods of the center overhead stowage bins. This proposed AD results from manufacturer analysis of the overhead storage bin support structure that demonstrated that the capability of certain existing tie rods does not meet emergency landing load requirements. We are proposing this AD to prevent disintegration or detachment of the center overhead stowage bins during an extreme forward load event, which

could cause injury to passengers and hinder emergency evacuation procedures.

DATES: We must receive comments on this proposed AD by April 28, 2006.

ADDRESSES: Use one of the following addresses to submit comments 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.

- 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 Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207, for the service information identified in this proposed AD.

FOR FURTHER INFORMATION CONTACT:

Patrick Gillespie, Aerospace Engineer, Cabin Safety and Environmental Systems Branch, ANM-150S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (425) 917-6429; fax (425) 917-6590.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to submit any relevant written data, views, or arguments regarding this proposed AD. Send your comments to an address listed in the **ADDRESSES** section. Include the docket number "FAA-2006-24121; Directorate Identifier 2005-NM-248-AD" at the beginning 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 that 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 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 Docket

You may 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 DOT street address stated in the **ADDRESSES** section. Comments will be available in the AD docket shortly after the Docket Management System receives them.

Discussion

We have received a report that a manufacturer tension test demonstrated that the capability to meet emergency landing load requirements was lower than predicted for some existing tie rods in the support structure of the center overhead stowage bins on certain Model 747-400 airplanes. This condition, if not corrected, could result in disintegration or detachment of the center overhead stowage bins during an extreme forward load event, which could cause injury to passengers and hinder emergency evacuation procedures.

Relevant Service Information

We have reviewed Boeing Special Attention Service Bulletin 747-25-3371, dated July 28, 2005. The service bulletin describes procedures for replacing specified tie rods of the center overhead stowage bins with new, improved tie rods that meet emergency landing load requirements. Accomplishing the actions specified in the service information is intended to adequately address the unsafe condition.

FAA's Determination and Requirements of the Proposed AD

We have evaluated all pertinent information and identified an unsafe condition that is likely to exist or develop on other airplanes of this same type design. For this reason, we are proposing this AD, which would require accomplishing the actions specified in the service information described previously, except as discussed under "Difference Between the Proposed AD and Service Bulletin."

Difference Between the Proposed AD and Service Bulletin

Where Special Attention Service Bulletin 747-25-3371 recommends accomplishing the specified actions within 24 months, we have determined that a compliance time of 60 months will be acceptable. In developing an appropriate compliance time for this AD, we considered the degree of urgency associated with the subject unsafe condition and the average utilization of the affected fleet. In light of these factors, we find that 60 months represents an appropriate interval of time for affected airplanes to continue to operate without compromising safety. We have coordinated this difference with the manufacturer.

Clarification of Applicability

Special Attention Service Bulletin 747-25-3371 identifies certain airplanes as having center overhead stowage bins; however, such an airplane may have received an approved cargo conversion that removed the center overhead stowage bins and tie rods. We have determined that only airplanes identified in the service bulletin that actually have center overhead stowage bins and associated tie rods installed are affected by this proposed AD. We have clarified the applicability of this proposed AD accordingly.

Costs of Compliance

There are about 380 airplanes of the affected design in the worldwide fleet. This proposed AD would affect about 62 airplanes of U.S. registry. The proposed actions, depending on whether an airplane has tie rods on both sides or one side only, would take between 2 and 3 work hours per airplane, at an average labor rate of \$65 per work hour. Required parts would cost about \$1,090 per tie rod replacement kit. Based on these figures, the estimated cost of the proposed AD for U.S. operators is between \$75,640 and \$147,250, or between \$1,220 and \$2,375 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 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. 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 proposed AD and placed it in the AD docket. 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

Accordingly, under the authority delegated to me by the Administrator, the FAA 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 Federal Aviation Administration (FAA) amends § 39.13 by adding the following new airworthiness directive (AD):

Boeing: Docket No. FAA-2006-24121; Directorate Identifier 2005-NM-248-AD.

Comments Due Date

- (a) The FAA must receive comments on this AD action by April 28, 2006.

Affected ADs

- (b) None.

Applicability

(c) This AD applies to Boeing Model 747-400 and 747-400D series airplanes, certificated in any category; as identified in Boeing Special Attention Service Bulletin 747-25-3371, dated July 28, 2005; equipped with center overhead stowage bins.

Unsafe Condition

(d) This AD results from a report that a manufacturer tension test demonstrated that the capability to meet emergency landing load requirements was lower than predicted for some existing tie rods in the support structure of the center overhead stowage bins on certain Model 747-400 airplanes. We are issuing this AD to prevent disintegration or detachment of the center overhead stowage bins during an extreme forward load event, which could cause injury to passengers and hinder evacuation procedures.

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.

Replace Tie Rods

(f) Within 60 months after the effective date of this AD, replace specified tie rods of the center overhead stowage bins with new, improved tie rods that meet emergency landing load requirements, in accordance with the Accomplishment Instructions of Boeing Special Attention Service Bulletin 747-25-3371, dated July 28, 2005.

Alternative Methods of Compliance (AMOCs)

(g)(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.

Issued in Renton, Washington, on March 3, 2006.

Kalene C. Yanamura,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E6-3560 Filed 3-13-06; 8:45 am]

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

[REG-164247-05]

RIN 1545-BF30

Agent for a Consolidated Group With Foreign Common Parent

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing regulations that provide the IRS with the authority to designate a domestic member of the consolidated group as a substitute agent to act as the sole agent for the group where a foreign entity is the common parent. These regulations affect corporations that join in the filing of a consolidated Federal income tax return where the common parent of the consolidated group is treated as a domestic corporation pursuant to section 7874(b) of the Internal Revenue Code (Code) or as a result of a section 953(d) election. The text of the temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments, and a request for a public hearing, must be received by June 12, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-164247-05), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-164247-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/reg> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS-REG-164247-05).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Stephen R. Cleary, (202) 622-7750, concerning submissions of comments, Kelly Banks, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background and Explanation of Provisions**

Temporary Regulations in the Rules and Regulations section of this issue of the **Federal Register** amends 26 CFR part 1 relating to section 1502. The temporary regulations add § 1.1502-77T. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analysis

It has been determined that this proposed regulation is not a significant regulatory action as defined in Executive Order 12866. Therefore, a

regulatory assessment is not required. It is hereby certified that this proposed regulation will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that the regulation merely grants authority to the IRS to change the agent for the consolidated group, that members of consolidated groups are generally large corporations rather than small businesses, and few small businesses are likely to be members of a consolidated group with a foreign common parent as a result of a transaction subject to section 7874 or a section 953(d) election. Therefore, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Code, these proposed regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed rules and how they may be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Stephen R. Cleary of the Office of Associate Chief Counsel (Corporate). Other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read, in part, as follows: