

AD. Send your proposal to: Robert Grant, Aviation Safety Engineer, Safety Management Group, FAA, 2601 Meacham Blvd., Fort Worth, Texas 76137; telephone 817-222-5110; email robert.grant@faa.gov.

(2) For operations conducted under a part 119 operating certificate or under part 91, Subpart K, we suggest that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office before operating any aircraft complying with this AD through an AMOC.

(g) Additional Information

(1) You may review a copy of the service information at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

(2) The subject of this AD is addressed in European Aviation Safety Agency AD No.2007—0256, dated September 19, 2007.

(h) Subject

Joint Aircraft Service Component (JASC) Code: 2500 Cabin Equipment/Furnishings.

Issued in Fort Worth, Texas, on August 22, 2013.

Kim Smith,

Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 2013-21570 Filed 9-4-13; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2013-0751; Directorate Identifier 2012-SW-051-AD]

RIN 2120-AA64

Airworthiness Directives; AgustaWestland S.p.A. (Type Certificate Formerly Held by Agusta S.p.A) (Agusta) Helicopters

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to supersede an existing airworthiness directive (AD) for Agusta Model AB139 and AW139 helicopters. The existing AD currently requires establishing a revised life limit for each tail rotor blade (blade), updating the helicopter's historical records, repetitively inspecting each blade for a crack, and replacing certain blades. Since we issued that AD, the manufacturer has improved the design of the blades using different materials and established life limits for each newly-designed blade. This proposed AD would expand the applicability to include the newly-designed blades and

establish their life limits. This proposed AD would also retain the requirement to inspect each blade for a crack and, if there is a crack, replace each blade with an airworthy blade. The proposed actions are intended to detect a crack in a blade to prevent failure of a blade and subsequent loss of control of the helicopter.

DATES: We must receive comments on this proposed AD by November 4, 2013.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Docket:* Go to <http://www.regulations.gov>. Follow the online instructions for sending your comments electronically.

- *Fax:* 202-493-2251.

- *Mail:* Send comments to the U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590-0001.

- *Hand Delivery:* Deliver to the "Mail" address between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov> or in person at the Docket Operations Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the foreign authority's AD, the economic evaluation, any comments received, and other information. The street address for the Docket Operations Office (telephone 800-647-5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

For service information identified in this proposed AD, contact Agusta Westland, Customer Support & Services, Via Per Tornavento 15, 21019 Somma Lombardo (VA) Italy, ATTN: Giovanni Cecchelli; telephone 39-0331-711133; fax 39 0331 711180; or at <http://www.agustawestland.com/technical-bullettins>. You may review the referenced service information at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

FOR FURTHER INFORMATION CONTACT: Sharon Miles, Aviation Safety Engineer, Regulations and Policy Group, Rotorcraft Directorate, FAA, 2601 Meacham Blvd., Fort Worth, Texas 76137; telephone (817) 222-5110; email sharon.y.miles@faa.gov.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to participate in this rulemaking by submitting written comments, data, or views. We also invite comments relating to the economic, environmental, energy, or federalism impacts that might result from adopting the proposals in this document. The most helpful comments reference a specific portion of the proposal, explain the reason for any recommended change, and include supporting data. To ensure the docket does not contain duplicate comments, commenters should send only one copy of written comments, or if comments are filed electronically, commenters should submit only one time.

We will file in the docket all comments that we receive, as well as a report summarizing each substantive public contact with FAA personnel concerning this proposed rulemaking. Before acting on this proposal, we will consider all comments we receive on or before the closing date for comments. We will consider comments filed after the comment period has closed if it is possible to do so without incurring expense or delay. We may change this proposal in light of the comments we receive.

Discussion

On August 26, 2011, we issued Emergency AD (EAD) 2011-18-52 for the Agusta Model AB139 and AW139 helicopters. We published EAD 2011-18-52 as a final rule; request for comments in the **Federal Register** (77 FR 23109, April 18, 2012). EAD 2011-18-52 requires revising the life limits for each blade, part number (P/N) 3G6410A00131 and 4G6410A00131, updating the helicopter's historical records, repetitively inspecting each blade for a crack, and replacing certain blades. That action was prompted by a fatal accident involving an Agusta Model AW139 helicopter, which may have been caused by cracks in a blade. The European Aviation Safety Agency (EASA), which is the Technical Agent for the Member States of the European Union, notified us of the unsafe condition and issued EASA EAD No. 2011-0156-E, dated August 25, 2011, to require repetitive inspections and reduce the life limit of the blades. This condition, if not detected and corrected, could result in failure of a blade and subsequent loss of control of the helicopter.

Actions Since Existing AD Was Issued

Since we issued EAD No. 2011-18-52, the manufacturer first developed two new blades with an improved

design and specified life limits and repetitive inspections for the blades. EASA issued AD No. 2012–0030, dated February 17, 2012, which superseded EASA EAD No. 2011–0156E, to add the new blades to the required actions. The manufacturer then developed two new blades with improved materials and specified new life limits and inspections for the blades. EASA then issued EASA AD No. 2012–0076, dated May 2, 2012, revised by EASA AD No. 2012–0076R1, dated July 13, 2012, to require the repetitive inspections and reduced life limits on the additional new blades.

FAA's Determination

These helicopters have been approved by the aviation authority of Italy and are approved for operation in the United States. Pursuant to our bilateral agreement with Italy, EASA, its technical representative, has notified us of the unsafe condition described in its AD. We are proposing this AD because we evaluated all known relevant information and determined that an unsafe condition is likely to exist or develop on other helicopters of these same type designs.

Related Service Information

Agusta issued Mandatory Bollettino Tecnico (BTs) No. 139–265, No. 139–285, No. 139–286, all Revision A, and all dated July 12, 2012, which specify a precautionary inspection for a crack, a life limit for the affected blades, and a “quarantine” of blades that have exceeded their life limit. The BTs also provide instructions for mixed usage of the affected blades. The BTs specify sending the damaged or cracked blade along with certain data to the manufacturer.

Proposed AD Requirements

This proposed AD would retain the inspection requirements for certain part-numbered blades and expand the applicability to include the newly-designed blades and establish life limits for those blades. The proposed AD would also require replacing any cracked blade or a blade that has reached its life limit.

Interim Action

We consider this proposed AD to be an interim action. If a final action is later identified, we might consider additional rulemaking.

Costs of Compliance

We estimate that this proposed AD would affect 93 helicopters of U.S. Registry. We estimate that operators may incur the following costs in order to comply with this AD. It would take

1 work hour to inspect each blade for a crack at \$85 per work hour or \$7,905 for the fleet. If required, it would take 8 work hours to replace a blade, and required parts would cost \$35,680, for total cost of \$36,360.

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 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, I certify this 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);
3. Will not affect intrastate aviation in Alaska to the extent that it justifies making a regulatory distinction; and
4. 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 an economic evaluation of the estimated costs to comply with this proposed AD and placed it in the AD docket.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, 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 FAA amends § 39.13 by removing Amendment 39–17020 (77 FR 23109, April 18, 2012); Docket No. FAA–2012–0409; Directorate Identifier 2011–SW–055–AD; and by adding the following new airworthiness directive (AD):

Agustawestland S.p.A. (Type Certificate Formerly Held by Augusta S.p.A) (Agusta): Docket No. FAA–2013–0751; Directorate Identifier 2012–SW–051–AD.

(a) Applicability

This AD applies to Model AB139 and AW139 helicopters with tail rotor blade (blade), part number (P/N) 3G6410A00131, 4G6410A00131, 3G6410A00132, 4G6410A00132, 3G6410A00133, or 4G6410A00133, installed, certificated in any category.

(b) Unsafe Condition

This AD defines the unsafe condition as a crack in a blade. This condition could result in failure of a blade and subsequent loss of control of the helicopter.

(c) Affected ADs

This AD supersedes AD No. 2011–18–52; Amendment 39–17020; Docket No. FAA–2012–0409; Directorate Identifier 2011–SW–055–AD.

(d) Comments Due Date

We must receive comments by November 4, 2013.

(e) Compliance

You are responsible for performing each action required by this AD within the specified compliance time unless it has already been accomplished prior to that time.

(f) Required Actions

(1) Within 5 hours time-in-service (TIS), establish a life limit for each blade as follows, revise the Airworthiness Limitations section of the maintenance manual, and update the helicopter's historical records. If a blade's total number of cycles is unknown, determine the blade cycles by multiplying the blade's hours TIS by 4.

(i) For blade, P/N 3G6410A00131 or P/N 4G6410A00131: establish a life limit of 600 hours TIS or 1,500 cycles, whichever occurs first.

(ii) For blade, P/N 3G6410A00132 or P/N 4G6410A00132: establish a life limit of 1,200 hours TIS or 3,200 cycles, whichever comes first.

(iii) For blade, P/N 3G6410A00133 or P/N 4G6410A00133: establish a life limit of 10,000 cycles or 3 years since opening the sealed wrap, whichever comes first.

(2) Within 5 hours TIS, replace each blade that has reached or exceeded its life limit with an airworthy blade.

(3) Within 25 hours TIS, and thereafter at intervals not to exceed 25 hours TIS, using a mirror, a 5× or higher power magnifying glass, and a light source, or borescope, visually inspect each blade for a crack or damage that exceeds the limits of the applicable maintenance manual in the highlighted area depicted in Figure 1 of Agusta Mandatory Bollettino Tecnicos No. 139–265, Revision A, dated July 12, 2012; No. 139–285, Revision A, dated July 12, 2012; or No. 139–286, Revision A, dated July 12, 2012.

(4) If there is a crack, or if there is damage that exceeds the limits of the applicable maintenance manual, before further flight, replace the blade with an airworthy blade.

(g) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Safety Management Group, FAA, may approve AMOCs for this AD. Send your proposal to: Sharon Miles, Aviation Safety Engineer, Regulations and Policy Group, Rotorcraft Directorate, FAA, 2601 Meacham Blvd., Fort Worth, Texas 76137; telephone (817) 222–5110; email sharon.y.miles@faa.gov.

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, we suggest that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office before operating any aircraft complying with this AD through an AMOC.

(h) Additional Information

The subject of this AD is addressed in European Aviation Safety Agency (EASA) AD No. 2012–0076R1, dated July 13, 2012, which revises EASA AD No. 2012–0076, dated May 2, 2012, which can be found in the AD docket on the Internet at <http://www.regulations.gov>.

(i) Subject

Joint Aircraft Service Component (JASC)
Code: 6410 Tail Rotor Blades.

Issued in Fort Worth, Texas, on August 21, 2013.

Kim Smith,

Directorate Manager, Rotorcraft Directorate,
Aircraft Certification Service.

[FR Doc. 2013–21587 Filed 9–4–13; 8:45 am]

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DEPARTMENT OF TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–111753–12]

RIN 1545–BL24

Debt That Is a Position in Personal Property That Is Part of a Straddle

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearings.

SUMMARY: This document contains proposed regulations relating to the application of the straddle rules to a debt instrument. The proposed regulations clarify that a taxpayer's obligation under a debt instrument can be a position in personal property that is part of a straddle. The proposed regulations primarily affect taxpayers that issue debt instruments that provide for one or more payments that reference the value of personal property or a position in personal property. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by November 4, 2013. Requests to speak and outlines of topics to be discussed at the public hearing scheduled for January 15, 2014, must be received by November 4, 2013.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–111753–12), Room 5203, Internal Revenue Service, PO 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–111753–12), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–111753–12).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Mary Brewer, (202) 622–4695; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Oluwafunmilayo Taylor, (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** amend the Income Tax Regulations (26 CFR part 1) relating to section 1092(d). The temporary regulations provide that if a taxpayer is the obligor under a debt instrument one or more payments on which are linked to the value of personal property or a position with respect to personal property, then the taxpayer's obligation under the debt instrument is a position with respect to personal property and may be part of a straddle. The temporary regulations apply to straddles established on or after January 17, 2001. The text of the temporary regulations also serves as the text of these proposed regulations and is identical to the text of regulations originally proposed under REG–105801–00.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in the preamble under the **ADDRESSES** heading. The Treasury Department and the IRS welcome comments on this proposed regulation. All comments that are submitted by the public will be available at for public inspection and copying at www.regulations.gov upon request.

A public hearing has been scheduled for January 15, 2014, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the