

(3) Airbus Model A340-211, -212, -213, -311, -312, -313, -541, and -642 airplanes; all serial numbers; except airplanes on which Airbus modification 200242 has been accomplished in production.

(d) Subject

Air Transport Association (ATA) of America Code 28: Fuel.

(e) Reason

This AD was prompted by fuel system reviews conducted by the manufacturer. We are issuing this AD to prevent the potential of ignition sources inside fuel tanks, which, in combination with flammable fuel vapors, could result in fuel tank explosions and consequent loss of the airplane.

(f) Compliance

You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

(g) Actions

Within 48 months after the effective date of this AD, do the actions specified in paragraph (g)(1) or (g)(2) of this AD, as applicable.

(1) For Model A330-200 and -200F series airplanes, and Model A340-200 and -300 series airplanes: Modify the control circuit for the fuel pump for the center fuel tank, in accordance with the Accomplishment Instructions of Airbus Mandatory Service Bulletin A330-28-3113, dated July 19, 2011 (for Model A330-200 and -200 freighter series airplanes); or A340-28-4129, dated July 19, 2011 (for Model A340-200 and -300 series airplanes).

(2) For Model A340-500 and -600 series airplanes: Modify the control circuit for the fuel pump for the rear and/or center fuel tanks, in accordance with the Accomplishment Instructions of Airbus Mandatory Service Bulletin A340-28-5051, dated September 1, 2011.

(h) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, International Branch, ANM-116, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the International Branch, send it to ATTN: Vladimir Ulyanov, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, Washington 98057-3356; telephone 425-227-1138; fax 425-227-1149. Information may be emailed to: 9-ANM-116-AMOC-REQUESTS@faa.gov. Before using any approved AMOC, notify your appropriate principal inspector, or

lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(i) Related Information

Refer to MCAI European Aviation Safety Agency (EASA) Airworthiness Directive 2011-0196, dated October 7, 2011, and the service bulletins specified in paragraphs (i)(1), (i)(2), and (i)(3) of this AD, for related information.

(1) Airbus Mandatory Service Bulletin A330-28-3113, dated July 19, 2011.

(2) Airbus Mandatory Service Bulletin A340-28-4129, dated July 19, 2011.

(3) Airbus Mandatory Service Bulletin A340-28-5051, dated September 1, 2011.

Issued in Renton, Washington, on March 1, 2012.

Jeffrey E. Duven,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-168745-03]

RIN 1545-BE18

Guidance Regarding Deduction and Capitalization of Expenditures Related to Tangible Property; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change date of public hearing on proposed rulemaking.

SUMMARY: This document changes the date of a public hearing on proposed regulations relating to the deduction and capitalization of expenditures related to tangible property.

DATES: The public hearing originally scheduled for Wednesday, April 25, 2012, at 10 a.m. is rescheduled for Wednesday, May 9, 2012, at 10 a.m. Written or electronically submitted public comments along with requests to

speak and outlines of topics to be discussed at the public hearing must be received by Tuesday, April 17, 2012.

ADDRESSES: The public hearing is being held in the auditorium of the Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC 20224.

Due to building security procedures, visitors must enter at the Constitution Avenue entrance. Send submissions to: CC:PA:LPD:PR (REG-168745-03); Room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC. 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-168745-03) Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, comments may be transmitted electronically via the Federal eRulemaking Portal at www.regulations.gov. (IRS-REG-168745-03).

FOR FURTHER INFORMATION CONTACT: Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration), at (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of change date of public hearing on proposed rulemaking appearing in the **Federal Register** on Monday, January 23, 2012 (77 FR 3210), announced that a public hearing relating to the deduction and capitalization of expenditures related to tangible property, would be held on Wednesday, April 25, 2012 at 10 a.m., in the auditorium of the Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC.

The date of the public hearing has been changed. The hearing is now scheduled for Wednesday, May 9, 2012, beginning at 10 a.m. in the auditorium of the Internal Revenue Service Building at 1111 Constitution Avenue NW., Washington, DC. Requests to speak and outlines of topics to be discussed at the public hearing must be received by Tuesday, April 17, 2012.

LaNita Van Dyke,

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

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