cost impact figures discussed in AD rulemaking actions represent only the time necessary to perform the specific actions actually required by the AD. These figures typically do not include incidental costs, such as the time required to gain access and close up, planning time, or time necessitated by other administrative actions.

Regulatory Impact

The regulations proposed herein 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. Therefore, it is determined that this proposal would not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that 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); and (3) if promulgated, 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. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption **ADDRESSES.**

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (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. Section 39.13 is amended by adding the following new airworthiness directive:

Boeing: Docket 2002–NM–46–AD.

Applicability: Model 747–400 series airplanes, certificated in any category, as listed in Boeing Service Bulletin 747–25A3271, Revision 1, dated December 19, 2001.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (c) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated, unless accomplished previously. To prevent unrestrained drip shields from interfering with the rudder pedal mechanism, which could result in reduced controllability of the airplane, accomplish the following:

Repetitive Inspections

(a) Within 1,200 flight hours after the effective date of this AD: Perform a general visual inspection of the drip shield and supports of the forward rudder quadrant to detect discrepancies (less than 0.50 inch clearance from the components in the forward rudder quadrant, disbonded clip plates, and missing fasteners), in accordance with Figure 1 of Boeing Service Bulletin 747–25A3271, Revision 1, dated December 19, 2001.

Note 2: For the purposes of this AD, a general visual inspection is defined as: ''A visual examination of an interior or exterior area, installation, or assembly to detect obvious damage, failure, or irregularity. This level of inspection is made from within touching distance unless otherwise specified. A mirror may be necessary to enhance visual access to all exposed surfaces in the inspection area. This level of inspection is made under normally available lighting conditions such as daylight, hangar lighting, flashlight, or droplight and may require removal or opening of access panels or doors. Stands, ladders, or platforms may be required to gain proximity to the area being checked.''

(1) If no discrepancy is found: Repeat the inspection thereafter at least every 3,000 flight hours until the terminating action required by paragraph (b) of this AD has been accomplished.

(2) If any discrepancy is found during any inspection required by this paragraph: Before further flight, perform the specified corrective actions in accordance with Figure 1 of the service bulletin. Thereafter repeat the inspection at least every 3,000 flight hours until the terminating action required by paragraph (b) of this AD has been accomplished.

Note 3: Accomplishment before the effective date of this AD of an inspection and applicable corrective actions in accordance with Boeing Service Bulletin 747–25A3271, dated April 12, 2001, is acceptable for compliance with the initial inspection requirement of paragraph (a) of this AD.

Terminating Action

(b) Within 2 years after the effective date of this AD, modify the drip shield by installing blind rivets in each clip plate and changing the part numbers of the clip plates and drip shield, in accordance with Figure 2 of Boeing Service Bulletin 747–25A3271, Revision 1, dated December 19, 2001.

Alternative Methods of Compliance

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Seattle ACO.

Note 4: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Seattle ACO.

Special Flight Permits

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Ali Bahrami,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 02–16310 Filed 6–27–02; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. 2002–SW–28–AD]

RIN 2120–AA64

Airworthiness Directives; Bell Helicopter Textron, Inc. Model 212 Helicopters

AGENCY: Federal Aviation Administration, DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This document proposes superseding an existing airworthiness directive (AD) for Bell Helicopter Textron, Inc. (BHTI) Model 212 helicopters. That AD currently requires, at specified intervals, inspecting for a cracked tail boom and replacing any cracked tail boom. That AD also requires modifying the tail fin and tail boom within 100 hours time-in-service (TIS). This action would require modifying and visually inspecting certain vertical fin left-hand spar caps for cracking, loose fasteners, corrosion, or disbonding. If corrosion or loose

fasteners are found, this AD would require repairing the vertical fin left-hand spar cap (spar cap) and if a crack or disbonding is found, replacing any cracked or disbonded part with an airworthy part. This proposed AD would also require replacing certain spar caps within 24 months. This proposal is prompted by an accident and four failures of the spar cap involving helicopters of similar type design. The actions specified by the proposed AD are intended to prevent failure of a vertical fin spar, loss of a tail rotor, and subsequent loss of control of the helicopter.

DATES: Comments must be received on or before August 27, 2002.

ADDRESSES: Submit comments in triplicate to the Federal Aviation Administration (FAA), Office of the Regional Counsel, Southwest Region, Attention: Rules Docket No. 2002–SW–28–AD, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137. You may also send comments electronically to the Rules Docket at the following address: *9-asw-adcomments@faa.gov.* Comments may be inspected at the Office of the Regional Counsel between 9 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Charles Harrison, Aviation Safety Engineer, FAA, Rotorcraft Directorate, Rotorcraft Standards Staff, Fort Worth, Texas 76193–0110, telephone (817) 222–5128, fax (817) 222–5961.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications should identify the Rules Docket number and be submitted in triplicate to the address specified above. All communications received on or before the closing date for comments will be considered before taking action on the proposed rule. The proposals contained in this document may be changed in light of the comments received.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the proposed rule. All comments submitted will be available in the Rules Docket for examination by interested persons. A report summarizing each FAA-public contact concerned with the substance of this proposal will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their mailed comments submitted in response to this proposal must submit a self-addressed, stamped postcard on which the following statement is made: ''Comments to Docket No. 2002–SW–28–AD.'' The postcard will be date stamped and returned to the commenter.

Discussion

The FAA issued AD 74–08–03, Amendment 39–1806, on March 25, 1974 (39 FR 12245, April 4, 1974), to require, at specified intervals, modifying and inspecting the rivet hole and clear area of the spar for a crack using a three-power or higher magnifying glass or a dye-penetrant or equivalent inspection and replacing any cracked tail boom with an airworthy tail boom. That AD also requires modifying the tail fin and tail boom within 100 hours TIS. That action was prompted by spar failures. The requirements of that AD are intended to detect and prevent possible cracks in the tail fin forward spar cap angle and in the tail boom skin adjacent to the fin.

Since the issuance of that AD, the FAA has received reports of an accident and four failures of spar caps of similar type design. The FAA has reviewed the BHTI Alert Service Bulletin (ASB) No. 212–00–110, Revision A, dated February 15, 2001, which specifies modifying and inspecting each fin spar, P/N 212–030–125–001, with retrofit kit, P/N 212–704–087, or P/Ns 212–030–447–001 or –101. BHTI also issued a Technical Bulletin (TB) No. 212–00–184, Revision A, dated April 23, 2001, which describes procedures for replacing all the earlier-generation spar caps with a cold expansion spar cap, part number (P/N) 212–030–447–117S.

This unsafe condition is likely to exist or develop on other helicopters of the same type design. Therefore, the proposed AD would supersede AD 74–08–03 to require the following:

- At specified intervals, modify and visually inspect certain spar caps. Before further flight, repair any loose fastener or corrosion. Before further flight, replace any cracked or disbonded spar cap with an airworthy part.
- At specified intervals, modify and inspect using a tap hammer and by dye-penetrant, respectively, each affected spar cap for a crack, loose fastener, corrosion, or disbond. Before further flight, repair any loose fastener or corrosion. Before further flight, replace any disbonded or cracked part with an airworthy part before further flight.
- Within 24 months, replace affected spar caps with the cold expansion spar cap. These actions would be required to be accomplished in accordance with the service and technical bulletins described previously.

The FAA estimates that 240 helicopters of U.S. registry would be affected by this proposed AD, that it would take approximately 4 work hours to modify and 180 work hours to inspect each spar cap and that the average labor rate is $60 per work hour. Required parts would cost approximately $1369. Based on these figures, the total cost impact of the proposed AD on U.S. operators is estimated to be $2,978,160.

The regulations proposed herein 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. Therefore, it is determined that this proposal would not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that 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); and (3) if promulgated, 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. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption **ADDRESSES**.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (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. Section 39.13 is amended by removing Amendment 39–1806 (39 FR 12245, April 4, 1974), and by adding a new airworthiness directive (AD), to read as follows:

Bell Helicopter Textron, Inc: Docket No. 2002–SW–28–AD. Supersedes AD 74–

08–03, Amendment 39–1806, Docket No. 73–SW–80.

Applicability: Model 212 helicopters, with a vertical fin spar cap, part number (P/N) 212–030–125–001, with retrofit kit, P/N 212–704–087, installed; vertical fin left-hand spar cap (spar cap), P/N 212–030–125–001, without the retrofit kit installed; or spar cap, P/N 212–030–447–001 or P/N 212–030–447–101, installed, certificated in any category.

Note 1: This AD applies to each helicopter identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in the area subject to the requirements of this AD. For helicopters that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (e) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated.

To prevent failure of a vertical fin spar, loss of a tail rotor, and subsequent loss of control of the helicopter, accomplish the following:

(a) Within 25 hours time-in-service (TIS), unless accomplished previously, modify and visually inspect each spar cap, P/N 212–030–125–001, not modified by retrofit kit, P/N 212–704–087 or spar cap, P/N 212–030–447–001, for a crack, loose fasteners, or corrosion in accordance with Part I (A1), paragraphs 1., 2., 3., 4., 6., and 7., of Bell Helicopter Textron Alert Service Bulletin No. 212–00–110, Revision A, dated February 15, 2001 (ASB). Thereafter, at intervals not to exceed 8 hours TIS, visually inspect each affected spar cap in accordance with Part I (A2), paragraphs 1., 2., 3., 5., and 6., of the ASB.

(1) Before further flight, repair any loose fastener or corrosion.

(2) Before further flight, replace any cracked or disbonded spar cap with an airworthy spar cap.

(b) For each spar cap, P/N 212–030–125–001, modified by retrofit kit, P/N 212–704–087, or spar cap, P/N 212–030–447–101:

(1) Within 25 hours TIS, unless accomplished previously, modify and inspect each spar cap for a crack, loose fastener, corrosion, or disbonding in accordance with Part II (A1), paragraphs 1., 2., 3., 4., 5., 7., 8., 9., and 10., of the ASB, except you are not required to contact BHTI. Thereafter, at intervals not to exceed 8 hours TIS, visually inspect each affected spar cap in accordance with Part II (A2), paragraphs 1., 2., 3., 5., and 6., of the ASB.

(2) Within 50 hours TIS, unless accomplished previously, and thereafter at intervals not to exceed 300 hours TIS, inspect each spar cap for disbonding using a hammer in accordance with Part II (B), paragraphs 1. through 13., of the ASB.

(3) Within 50 hours TIS, unless accomplished previously, modify the vertical fin, and dye-penetrant inspect each spar cap in accordance with Part II (C1), paragraphs 1. through 8. and 10. through 12., of the ASB. Thereafter, at intervals not to exceed 300 hours TIS, dye-penetrant inspect each spar cap in accordance with Part II (C2), paragraphs 1. through 9. and 11. through 14., of the ASB.

Note 2: The dye-penetrant inspection is addressed in paragraph 6–2 of the Standard Practices Manual, BHT–ALL–SPM, dated October 11, 1996.

(4) Before further flight, repair any loose fasteners or corrosion.

(5) Before further flight, replace any cracked or disbonded spar cap with an airworthy spar cap.

(c) Within 24 months, replace each affected spar cap with a cold expansion spar cap, P/N 212–030–447–117S, in accordance with the Accomplishment Instructions, paragraphs 1. through 35. and 37., and Attachments A, B, and C of Bell Helicopter Textron Technical Bulletin No. 212–00–184, Revision A, dated April 23, 2001.

Note 3: This AD does not apply to tailbooms with spar cap, P/N 212–030–447–117 or –117S, already installed, that used the cold-expanded fastener installation process.

(d) Replacing each spar cap in accordance with the requirements of this AD is terminating action for the requirements of this AD.

(e) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Regulations Group, Rotorcraft Directorate, FAA. Operators shall submit their requests through an FAA Principal Maintenance Inspector, who may concur or comment and then send it to the Manager, Regulations Group.

Note 4: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Regulations Group.

(f) Special flight permits may be issued in accordance 14 CFR 21.197 and 21.199 to operate the helicopter to a location where the requirements of this AD can be accomplished.

Issued in Fort Worth, Texas, on June 20, 2002.

Eric Bries,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 02–16311 Filed 6–27–02; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 54, 301 and 602

[REG–102740–02]

RINs 1545–BA46, 1545–AW67, 1545–BA08, 1545–AX52, 1545–AX12, 1545–AY49, 1545–AY12, 1545–BA52, 1545–AW44, 1545–BA43

Miscellaneous Federal Tax Matters; Hearings

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed Rulemaking; changes of dates and/or locations of public hearings.

SUMMARY: This document changes some of the dates and/or locations of public hearings for several proposed regulations. The proposed regulations that are affected are identified in the table set out in this document.

FOR FURTHER INFORMATION CONTACT: Guy R. Traynor, Regulations Unit, Associate Chief Counsel, (Income Tax & Accounting), (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On various dates from March of 2002 through May of 2002, a number of notices of public hearings were published in the **Federal Register** announcing the scheduling of public hearings. This document changes the dates and/or locations of some of those public hearings.

Many of the public hearings are being held at the Internal Revenue Service, National Office, 1111 Constitution Avenue NW., Washington, DC. For these hearings, use the Constitution Avenue entrance.

One hearing is being held in the Internal Revenue Service Auditorium, New Carrollton, 5000 Ellin Road, Lanham, MD.

The new hearing dates and locations are listed as follows:

Project No.	Title of regulation	Date published FR cite	New hearing date	New location of hearing
REG–102740–02	Loss Limitation Rules	March 12, 2002 (67 FR 11070).	July 19, 2002	Room 2615.
REG–165706–01	Obligations of States & Political Subdivisions.	April 10, 2002 (67 FR 17309).	August 7, 2002	Room 2615.