

Applicability

(c) This AD applies to Hamilton Sundstrand Power Systems (formerly Sundstrand Power Systems) auxiliary power units (APUs) models T-62T-46C2, T-62T-46C2A, T-62T-46C3, T-62T-46C7, and T-62T-46C7A, with compressor impeller assembly, part number (P/N) 4502020 or 4502020A installed. These APUs are installed on, but not limited to, BAE Systems AVRO 146, Fokker 50, Saab 2000, and Saab 340 airplanes.

Unsafe Condition

(d) This AD results from two reports of uncontained failures of compressor impeller assemblies. We are issuing this AD to prevent an uncontained APU failure and damage to the airplane.

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.

(f) For APUs with compressor impeller assemblies that have 12,000 or more cycles-since-new (CSN) accumulated on the effective date of this AD, remove compressor impeller assemblies from service before accumulating 500 additional cycles.

(g) For APUs with compressor impeller assemblies that have fewer than 12,000 CSN on the effective date of this AD, remove compressor impeller assemblies from service at or before accumulating 12,500 CSN.

Alternative Methods of Compliance

(h) The Manager, Los Angeles Aircraft Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Related Information

(i) Hamilton Sundstrand Service Bulletins No. 4500090-49-33, dated January 6, 2005, No. 4500482-49-33, dated January 6, 2005, No. 4501578-49-22, dated January 13, 2005, No. 4501690-49-47, dated November 19, 2005, and No. 4501909-49-16, dated January 13, 2005, pertain to the subject of this AD.

Issued in Burlington, Massachusetts, on November 2, 2005.

Peter A. White,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.

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

[TD 9222]

RIN 1545-BD49

Guidance Under Section 951 for Determining Pro Rata Share; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document corrects final regulations (TD 9222) that were published in the **Federal Register** on Thursday, August 25, 2005 (70 FR 49864).

The final regulations under section 951(a) of the Internal Revenue Code (Code) provide guidance for determining a United States shareholder's pro rata share of a controlled foreign corporation's (CFC's) subpart F income, previously excluded subpart F income withdrawn from investment in less developed countries, and previously excluded subpart F income withdrawn from foreign base company shipping operations.

DATES: This correction is effective August 25, 2005.

FOR FURTHER INFORMATION CONTACT: Jeffrey L. Vinnik, (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9222) that are the subject of this correction are under section 951(a) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9222) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final regulations (TD 9222), which was the subject of FR Doc. 05-16611, is corrected as follows:

■ On page 49864, column 2, in the preamble under the paragraph heading, "A. Amounts Determined Under Section 956 of the Code" second paragraph, line 4, the language "to section 956 under

§ 1.951-1(e)." is corrected to read "to section 956 under § 1.951-1(e).".

Cynthia E. Grigsby,

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

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[TD 9222]

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ACTION: Correcting amendment.

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List of Subjects 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.