

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. FAA-2005-23269; Directorate Identifier 2005-NE-50-AD]

RIN 2120-AA64

#### Airworthiness Directives; Lycoming Engines (Formerly Textron Lycoming) AEIO-360, IO-360, O-360, LIO-360, and LO-360 Series Reciprocating Engines

**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 Lycoming Engines (formerly Textron Lycoming) AEIO-360, IO-360, O-360, LIO-360, and LO-360 series reciprocating engines. This proposed AD would require replacing certain crankshafts. This proposed AD results from a report of a crankshaft failure in a Lycoming LO-360-A1H6 reciprocating engine. We are proposing this AD to prevent failure of the crankshaft, which could result in total engine power loss, in-flight engine failure, and possible loss of the aircraft.

**DATES:** We must receive any comments on this proposed AD by January 26, 2006.

**ADDRESSES:** Use one of the following addresses to comment 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 20590-0001.

- 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.

You can get the service information identified in this proposed AD from Lycoming, 652 Oliver Street, Williamsport, PA 17701; telephone (570) 323-6181; fax (570) 327-7101, or on the Internet at <http://www.Lycoming.Textron.com>.

You may examine the comments of this proposed AD in the AD docket on the Internet at <http://dms.dot.gov>.

#### FOR FURTHER INFORMATION CONTACT:

Norm Perenson, Aerospace Engineer, New York Aircraft Certification Office, FAA, Engine & Propeller Directorate, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; telephone (516) 228-7337; fax (516) 794-5531.

#### SUPPLEMENTARY INFORMATION:

##### Comments Invited

We invite you to send us any written relevant data, views, or arguments regarding this proposal. Send your comments to an address listed under **ADDRESSES**. Include "Docket No. FAA-2005-23269; Directorate Identifier 2005-NE-50-AD" in the subject line 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 the DOT 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 the 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 AD Docket

You may examine the docket that contains the proposal, any comments received and, any final disposition in person at the DOT Docket Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone (800) 647-5227) is located on the plaza level of the Department of Transportation Nassif Building at the street address stated in **ADDRESSES**. Comments will be available in the AD docket shortly after the Docket Management Facility receives them.

### Discussion

On September 9, 2005, we issued AD 2005-19-11, Amendment 39-14276 (70 FR 54618) applicable to Textron Lycoming AEIO-360, IO-360, O-360, LIO-360, LO-360, AEIO-540, IO-540, O-540, and TIO-540 series reciprocating engines rated at 300 horsepower (HP) or lower. That AD requires replacing certain crankshafts within 50 hours time-in-service or 6 months after the effective date of the AD, whichever is earlier. Airworthiness directive 2005-19-11 resulted from 12 reports of crankshaft failures on engines rated at 300 HP or lower. Our investigation into the crankshaft failures found that the failures result from subsurface metallurgical flaws, caused by lack of crankshaft process control. While this proposed AD would affect different crankshafts than those affected by AD 2005-19-11, the crankshafts have the same possible unsafe condition. This proposed AD results from a report of a crankshaft failure in a Lycoming LO-360-A1H6 engine. This proposed AD would require replacing certain crankshafts installed in engines manufactured new or rebuilt, overhauled, or that had a crankshaft replaced after March 1, 1999. This condition, if not corrected, could result in crankshaft failure, which could result in total engine power loss, in-flight engine failure, and possible loss of the aircraft. The engines and crankshafts affected by this proposed AD are listed by serial number (SN) in Table 1 and Table 2 of Lycoming Engines Supplement No. 1 to Mandatory Service Bulletin (MSB) No. 566. These engine and crankshaft SNs are different from the engine and crankshaft SNs affected by Lycoming Engines MSB No. 552, No.

553, and No. 566; and ADs 2002–19–03 and 2005–19–11.

### Relevant Service Information

We have reviewed and approved the technical contents of Lycoming Engines Supplement No. 1 to Mandatory Service Bulletin No. 566, dated November 30, 2005, that describes procedures for replacing crankshafts listed by SN in that Supplement.

### 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 products of this same type design. We are proposing this AD, which would require replacing certain crankshafts within 50 hours time-in-service or 6 months after the effective date of the proposed AD, whichever is earlier. The proposed AD would require you to use the service information described previously to perform these actions.

### Costs of Compliance

We estimate that this proposed AD would affect 282 engines installed on aircraft of U.S. registry. We estimate that it would take the following work hours to perform the inspection and crankshaft replacement:

Type of application	Work-hours per engine	Number of engines affected
Constant-Speed Propeller .....	86	251
Fixed-Pitch Propeller .....	84.5	31

We estimate the average labor rate is \$65 per work hour and that required parts for each engine would cost about \$15,300. Based on these figures, we estimate the total cost of the proposed AD to U.S. operators to be \$5,887,957. Lycoming Engines informed us that they

intend to supply the new parts at no charge and reimburse labor costs when authorized, for engine removal and reinstallation, using the current revision of Lycoming's Removal and Installation Labor Allowance Guidebook. These actions would substantially reduce the estimated cost of this proposed AD.

### 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. Would 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. 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

Under the authority delegated to me by the Administrator, the Federal Aviation Administration 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 adding the following new airworthiness directive:

**Lycoming Engines:** Docket No. FAA–2005–23269; Directorate Identifier 2005–NE–50–AD.

#### Comments Due Date

(a) The Federal Aviation Administration (FAA) must receive comments on this airworthiness directive (AD) action by January 26, 2006.

#### Affected ADs

(b) None.

#### Applicability

(c) This AD applies to Lycoming Engines (formerly Textron Lycoming) AEIO–360, IO–360, O–360, LIO–360, and LO–360 series reciprocating engines, manufactured new or rebuilt, overhauled, or that had a crankshaft installed after March 1, 1999. These engines are installed on, but not limited to, the following aircraft:

Engine model	Manufacturer	Aircraft model
AEIO–360–A1B6 .....	Moravan .....	Z242L Zlin.
	Scottish Avia .....	Bulldog.
	Valmet .....	L–70 Vinka.
AEIO–360–A1E6 .....	Integrated Systems .....	Omega.
IO–360–A1B6 .....	Aircraft Manufacturing Factory .....	Mushshak.
	Beech .....	C–24R Sierra or 200 Sierra.
	Cessna .....	R–G Cardinal.
	Korean Air .....	Chang Gong-91.
	Lake .....	LA–4–200 Buccaneer.
	Mooney .....	M–20–J.
	Partenavia .....	P–68 Series Observer.
	Saab .....	MFI–15 Safari or MFI–17 Supporter.
	Scottish Avia .....	Bulldog.
	Socata .....	TB–200.
IO–360–A1B6D .....	Cessna .....	R–G Cardinal.
	Mooney .....	M–201.

Engine model	Manufacturer	Aircraft model
IO-360-A3B6 .....	Siai Marchetti .....	S-205.
IO-360-A3B6D .....	Mooney .....	201.
IO-360-C1C6 .....	Mod Works .....	Trophy 212 Conversion.
IO-360-B1G6 .....	Mooney .....	M20J-201.
IO-360-C1G6 .....	Piper .....	PA-28R-201 Arrow.
IO-360-C1E6 .....	Ruschmeyer .....	MF-85.
LO-360-A1G6D .....	American .....	Blimp.
LO-360-A1H6 .....	Zeppelin .....	Blimp.
O-360-A1F6 .....	Piper .....	PA-34-200 Seneca I.
O-360-A1F6D .....	Beech .....	76 Duchess.
O-360-A1G6D .....	Piper .....	PA-44-180 Seminole.
O-360-A1H6 .....	Cessna .....	177 Cardinal.
O-360-E1A6D .....	Cessna .....	177 Cardinal.
O-360-F1A6 .....	Beech .....	76 Duchess.
IO-360-C1D6 .....	Piper .....	PA-44-180.
LIO-360-C1E6 .....	Piper .....	PA-44-180.
LO-360-E1A6d .....	Cessna .....	C-172RG Cutlass RG.
LIO-360-C1D6 .....	Sold as a spare engine.	
	Sold as a spare engine.	
	Sold as a spare engine.	
	Sold as a spare engine.	

### Unsafe Condition

(d) This AD results from a crankshaft failure in a Lycoming LO-360-A1H6 reciprocating engine. We are issuing this AD to prevent failure of the crankshaft, which could result in total engine power loss, in-flight engine failure, and possible loss of the aircraft.

### Compliance

(e) You are responsible for having the actions required by this AD performed within 50 hours time-in-service or 6 months after the effective date of this AD, whichever is earlier, unless the actions have already been done.

(f) If Lycoming Engines manufactured new, rebuilt, overhauled, or replaced the crankshaft in your engine before March 1, 1999, and you haven't had the crankshaft replaced, no further action is required.

(g) If Table 1 of Supplement No. 1 to Lycoming Mandatory Service Bulletin (MSB) No. 566, dated November 30, 2005, lists your engine serial number (SN), use Table 2 of Supplement No. 1 to verify if your crankshaft SN is listed.

(h) If Table 1 of Supplement No. 1 to Lycoming MSB No. 566, dated November 30, 2005, does not list your engine SN, use Table 2 of Supplement No. 1 to verify if your crankshaft SN is listed, if an affected crankshaft was installed as a replacement.

(i) If Table 2 of Supplement No. 1 to Lycoming Engines MSB No. 566, dated November 30, 2005, lists your crankshaft SN, replace the crankshaft with a crankshaft that is not listed in Table 2 of Supplement No. 1 to Lycoming MSB No. 566, dated July 11, 2005.

(j) The engine and crankshaft SNs listed in Table 1 and Table 2 of Supplement No.1 to Lycoming Engines MSB No. 566 are different from the engine and crankshaft SNs affected by Lycoming MSBs No. 552, No. 553 and No. 566; and ADs 2002-19-03 and 2005-19-11.

### Prohibition Against Installing Certain Crankshafts

(k) After the effective date of this AD, do not install any crankshaft that has a SN listed

in Table 2 of Supplement No. 1 to Lycoming MSB No. 566, dated November 30, 2005, into any engine.

### Alternative Methods of Compliance

(l) The Manager, New York 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

(m) None.

Issued in Burlington, Massachusetts, on December 19, 2005.

**Peter A. White,**

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

[FR Doc. E5-7815 Filed 12-23-05; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-104385-01]

RIN 1545-AY75

### Application of Normalization Accounting Rules to Balances of Excess Deferred Income Taxes and Accumulated Deferred Investment Tax Credits of Public Utilities Whose Assets Cease To Be Public Utility Property; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains corrections to a notice of proposed

rulemaking and notice of public hearing that was published in the **Federal Register** on Wednesday, December 21, 2005 (70 FR 75762). These regulations provide guidance on the normalization requirements applicable to public utilities that benefit (or have benefited) from accelerated depreciation methods or from the investment tax credit permitted under pre-1991 law.

### FOR FURTHER INFORMATION CONTACT:

David Selig (202) 622-3040 (not toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Background

The notice of proposed rulemaking and notice of public hearing (REG-104385-01) that is the subject of these corrections is under section 168 of the Internal Revenue Code.

#### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-104385-01) contains errors that may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-104385-01), that was the subject of FR Doc. ES-7583, is corrected as follows:

1. On page 75762, column 2, in the preamble under the paragraph heading **FOR FURTHER INFORMATION CONTACT**, lines 7 and 8, the language, "hearing, Treena Garrett, at (202) 622-7190 (not toll-free numbers)." is corrected to read "hearing, Richard Hurst, at (202) 622-7180 (not toll-free numbers)."

2. On page 75763, column 3, in the preamble under the paragraph heading "Proposed Effective Date", third