

TABLE 2.—SERVICE BULLETINS

Airbus service bulletin—	For airplanes identified in—
(1) A300–53–0379, Revision 01, dated October 4, 2005	Paragraphs (c)(1) and (c)(2) of this AD inclusive.
(2) A300–53–6152, Revision 01, dated October 4, 2005	Paragraphs (c)(3) through (c)(6) of this AD inclusive.

Corrective Action

(l) If any crack is detected during any ultrasonic or HFEC inspection required by paragraph (k) of this AD, before further flight, repair the crack in accordance with the

Accomplishment Instructions of the applicable service bulletin in Table 2 of this AD, except as provided by paragraph (n) of this AD.

Optional Terminating Actions

(m) Accomplishment of the actions specified in Table 3 of this AD ends the repetitive inspections required by paragraph (k) of this AD.

TABLE 3.—OPTIONAL TERMINATING ACTIONS

Before or at the same time with—	Reinforce—	By doing all the actions in accordance with the accomplishment instructions of—	For airplanes identified in—
(1) The actions required by paragraph (k) of this AD and the action specified in paragraph (m)(2) of this AD.	The flanges of the left and right portals 1 through 5 inclusive between FR47 and FR54 of the landing gear, including a rotating probe inspection for cracks of holes and repair if necessary.	Airbus Service Bulletin A300–53–0380, dated August 5, 2005, except as provided by paragraph (n) of this AD.	Paragraphs (c)(1) and (c)(2) of this AD inclusive.
		Airbus Service Bulletin A300–53–6153, dated August 24, 2005, except as provided by paragraph (n) of this AD.	Paragraphs (c)(3) through (c)(6) of this AD inclusive.
(2) The actions required by paragraph (k) of this AD.	Portals 3, 4, and 5 of the plates/skin.	Airbus Service Bulletin A300–53–0360, dated May 3, 2002, except as provided by paragraph (n) of this AD.	Paragraphs (c)(1) and (c)(2) of this AD inclusive.
		Airbus Service Bulletin A300–53–6132, dated February 5, 2002, except as provided by paragraph (n) of this AD.	Paragraphs (c)(3) through (c)(6) of this AD inclusive.

Repair of Certain Cracks

(n) Where the applicable service bulletin recommends contacting Airbus for appropriate action: Before further flight, repair the crack in accordance with a method approved by the Manager, International Branch, ANM–116; or the DGAC (or its delegated agent).

Credit for Original Service Bulletins

(o) Accomplishing the inspections and repair before the effective date of this AD in accordance with Airbus Service Bulletin A300–53–0379, dated May 9, 2005; or Airbus Service Bulletin A300–53–6152, dated May 9, 2005; as applicable; is acceptable for compliance with the corresponding requirements of paragraphs (k) and (l) of this AD.

No Inspection Report

(p) Although the service bulletins in this AD specify to submit certain information to the manufacturer, this AD does not include that requirement.

Alternative Methods of Compliance (AMOCs)

(q)(1) The Manager, International Branch, ANM–116, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) Before using any AMOC approved in accordance with § 39.19 on any airplane to

which the AMOC applies, notify the appropriate principal inspector in the FAA Flight Standards Certificate Holding District Office.

Related Information

(r) French airworthiness directive F–2005–091 R1, issued September 28, 2005, also addresses the subject of this AD.

Issued in Renton, Washington, on January 19, 2006.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E6–972 Filed 1–25–06; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 71**

[Docket No. FAA–2005–23275; Airspace Docket No. 05–AAL–40]

Proposed Revision of Class E Airspace; Cold Bay, AK

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: This action proposes to revise the Class E airspace at Cold Bay, AK. Two new Standard Instrument Approach Procedures (SIAPs), and seven revised SIAPs are being published for the Cold Bay Airport. Adoption of this proposal would result in revised Class E airspace upward from 700 feet (ft.) and 1,200 ft. above the surface at Cold Bay, AK.

DATES: Comments must be received on or before March 13, 2006.

ADDRESSES: Send comments on the proposal to the Docket Management System, U.S. Department of Transportation, Room Plaza 401, 400 Seventh Street, SW., Washington, DC 20590–0001. You must identify the docket number FAA–2005–23275/ Airspace Docket No. 05–AAL–40, at the beginning of your comments. You may also submit comments on the Internet at <http://dms.dot.gov>. You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone

1-800-647-5527) is on the plaza level of the Department of Transportation NASSIF Building at the above address.

An informal docket may also be examined during normal business hours at the office of the Manager, Safety, Alaska Flight Service Operations, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513-7587.

FOR FURTHER INFORMATION CONTACT: Gary Rolf, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513-7587; telephone number (907) 271-5898; fax: (907) 271-2850; e-mail: gary.ctr.rolf@faa.gov. Internet address: <http://www.alaska.faa.gov/at>.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify both docket numbers and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. FAA-2005-23275/Airspace Docket No. 05-AAL-40." The postcard will be date/time stamped and returned to the commenter.

All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available for examination in the public docket both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

Availability of Notice of Proposed Rulemakings (NPRMs)

An electronic copy of this document may be downloaded through the Internet at <http://dms.dot.gov>. Recently published rulemaking documents can

also be accessed through the FAA's Web page at <http://www.faa.gov> or the Superintendent of Document's Web page at <http://www.access.gpo.gov/nara>.

Additionally, any person may obtain a copy of this notice by submitting a request to the Federal Aviation Administration, Office of Air Traffic Airspace Management, ATA-400, 800 Independence Avenue, SW., Washington, DC 20591 or by calling (202) 267-8783. Communications must identify both docket numbers for this notice. Persons interested in being placed on a mailing list for future NPRMs should contact the FAA's Office of Rulemaking, (202) 267-9677, to request a copy of Advisory Circular No. 11-2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

The Proposal

The FAA is considering an amendment to the Code of Federal Regulations (14 CFR Part 71), which would revise the Class E airspace at Cold Bay, AK. The intended effect of this proposal is to modify Class E airspace upward from 700 ft. and 1,200 ft. above the surface to contain Instrument Flight Rules (IFR) operations at Cold Bay, AK.

The FAA Instrument Flight Procedures Production and Maintenance Branch has developed two new SIAPs, and modified seven SIAPs for the Cold Bay Airport. The new approaches are; (1) Area Navigation (Global Positioning System) (RNAV (GPS)) Runway (RWY) 14, original; (2) RNAV (GPS) RWY 32, original. The revised approaches are; (1) RNAV (GPS) RWY 26 Amendment (Amdt) 1; (2) Instrument Landing System (ILS) or Localizer (LOC)—Distance Measuring Equipment (DME) RWY 14, Amdt 17; (3) LOC-DME-Back Course RWY 32, Amdt 8; (4) Very High Frequency Omni-directional Range (VOR)—DME or Tactical Air Navigation (TACAN)—A, Amdt 3; (5) VOR RWY 14, Amdt 14; (6) High (HI)—ILS or LOC-DME RWY 14, Amdt 2; (7) HI-VOR-DME or TACAN RWY 14, Amdt 3. Class E controlled airspace extending upward from 700 ft. and 1,200 ft. above the surface within the Cold Bay Airport area would be revised by this action. The proposed airspace is sufficient to contain aircraft executing the new and revised instrument procedures at the Cold Bay Airport.

The area would be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. The Class E airspace areas designated as 700/1200 foot transition areas are

published in paragraph 6005 in FAA Order 7400.9N, *Airspace Designations and Reporting Points*, dated September 1, 2005, and effective September 15, 2005, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore —(1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle 1, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority.

This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart 1, Section 40103, Sovereignty and use of airspace. Under that section, the FAA is charged with prescribing regulations to ensure the safe and efficient use of the navigable airspace. This regulation is within the scope of that authority because it proposes to modify the Class E airspace sufficiently to contain aircraft executing instrument procedures at Cold Bay Airport and represents the FAA's continuing effort to safely and efficiently use the navigable airspace.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS

1. The authority citation for 14 CFR part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9N, *Airspace Designations and Reporting Points*, dated September 1, 2005, and effective September 15, 2005, is to be amended as follows:

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Paragraph 6002 Class E airspace designated as surface areas.

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AAL AK E2 Cold Bay, AK [Revised]

Cold Bay Airport, AK
(Lat. 55°12'19" N., long. 162°43'28" W)

Within a 4.6-mile radius of the airport and within 1.7 miles each side of the 150° bearing extending from the 4.6-mile radius to 7.7 miles southeast of the airport and within 3 miles west and 4 miles east of the 335° bearing extending from the 4.6-mile radius to 12.2 miles northwest of the airport.

Paragraph 6005 Class E airspace extending upward from 700 feet or more above the surface of the earth.

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AAL AK E5 Cold Bay, AK [Revised]

Cold Bay Airport, AK
(Lat. 55°12'19" N., long. 162°43'28" W)

That airspace extending upward from 700 feet above the surface within a 4.6-mile radius of the Cold Bay Airport and within 1.7 miles each side of the 150° bearing from the airport extending from the 4.6-mile radius to 7.7 miles southeast of the airport and within 3 miles west and 4 miles east of the 335° bearing from the airport extending from the 4.6-mile radius to 12.2 miles northwest of the airport; and that airspace extending upward from 1,200 feet above the surface within a 10.6-mile radius of the airport and within 9 miles east and 4.3 miles west of the 321° bearing from the airport extending from the 10.6-mile radius to 20 miles northwest of the airport and 4 miles each side of the 070° bearing from the airport extending from the 10.6-mile radius to 13.6 miles northeast of the airport.

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Issued in Anchorage, AK, on January 13, 2006.

Anthony M. Wylie,
Manager, Safety, Area Flight Service Operations.

[FR Doc. E6–961 Filed 1–25–06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–138879–05]

RIN 1545–BE87

Treatment of Excess Loss Accounts

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance under section 1502 that governs certain basis determinations and adjustments of subsidiary stock in certain transactions involving members of a consolidated group. The text of those regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments, and a request for a public hearing, must be received by April 26, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–138879–05), room 5203, Internal Revenue Service, P.O. 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–138879–05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS and REG–138879–05).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Theresa M. Kolish, (202) 622–7530, concerning submissions of comments, Sonya Cruse, (202) 622–4693 (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 26 CFR part 1 relating to section 1502. The temporary regulations add § 1.1502–19T. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments included in these proposed regulations.

Special Analysis

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. Further, it is hereby certified that these proposed regulations will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that these regulations will primarily affect affiliated groups of corporations that have elected to file consolidated returns, which tend to be larger business. Moreover, the number of taxpayers affected and the average burden are minimal. Accordingly, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight copies) that are submitted timely to the IRS. Alternatively, taxpayers may submit comments electronically via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov>. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person who timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place of the hearing will be published in the **Federal Register**.

Drafting Information

The principal authors of these regulations are Emidio J. Forlini, Jr. and Theresa M. Kolish of the Office of Associate Chief Counsel (Corporate). Other personnel from Treasury and the IRS participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows: