

with a turbine engine installed. The actions specified in this AD are intended to prevent a single failure of the elevator servo-tab

system causing severe tab flutter. This failure could lead to possible loss of control of the airplane.

What Must I Do To Address This Problem?

(e) To address this problem, you must do the following:

Actions	Compliance	Procedures
(1) Do not operate any airplane that has a turbine engine installed per: STC No. SA3777NM, SA09866SC, or SA09857SC and DOES NOT have a new elevator servo-tab and redundant control linkage per STC No. SA01059SE.	As of 3 calendar months or 250 hours time-in-service (TIS) after April 20, 2004 (the effective date of this AD), whichever occurs first.	Not Applicable.
(2) You may install at the same time a turbine engine per STC No. SA3777NM, SA09866SC, or SA09857SC and a new elevator servo-tab and redundant control linkage per STC No. SA01059SE.	Before further flight as of April 20, 2004 (the effective date of this AD).	Follow American Aeromotives, Inc. DHC-3 Otter Service Letter No. AAI-DHC3-01.01, Revision No. IR, dated April 9, 2002.
(3) You may operate an affected airplane installed with a turbine engine per STC No. SA3777NM, SA09866SC, or SA09857SC if you install a new elevator servo-tab and redundant control linkage per STC No. SA01059SE.	Within 3 calendar months or 250 hours TIS after April 20, 2004 (the effective date of this AD), whichever occurs first.	Follow American Aeromotives, Inc. DHC-3 Otter Service Letter No. AAI-DHC3-02.01, Revision No. IR, dated April 9, 2002.
(4) Do not install a turbine engine per STC No. SA3777NM, SA09866SC, or SA09857SC, unless you have installed a new elevator servo-tab and redundant control linkage per STC No. SA01059SE.	As of April 20, 2004 (the effective date of this AD).	No Applicable.

May I Request an Alternative Method of Compliance?

(f) You may request a different method of compliance or a different compliance time for this AD by following the procedures in 14 CFR 39.19. Unless FAA authorizes otherwise, send your request to your principal inspector. The principal inspector may add comments and will send your request to the Manager, Seattle Aircraft Certification Office (ACO), FAA. For information on any already approved alternative methods of compliance, contact:

(1) For STC No. SA3777NM or STC No. SA01059SE: Richard Simonson, Aerospace Engineer, FAA, Seattle Aircraft Certification Office (ACO), 1601 Lind Avenue, SW., Renton, Washington 98055; telephone: (425) 917-6507; facsimile: (425) 917-6590.

(2) For STC No. SA09866SC: Richard Karanian, Aerospace Engineer, Special Certification Office, FAA, Rotorcraft Directorate, Special Certification Office, 2601 Meacham Boulevard, Fort Worth, Texas 76193-0190; telephone: (817) 222-5195; facsimile: (817) 222-5959.

(3) For STC No. SA09857SC: Peter W. Hakala, Aerospace Engineer, FAA, Special Certification Office, Rotorcraft Directorate, 2601 Meacham Boulevard, Fort Worth, Texas 76193-0190; telephone: (817) 222-5145; facsimile: (817) 222-5785.

Does This AD Incorporate Any Material by Reference?

(g) You must do the actions required by this AD following the instructions in American Aeromotives, Inc. DHC-3 Otter Service Letter No. AAI-DHC3-02.01, Revision No. IR, dated April 9, 2002. The Director of the Federal Register approved the incorporation by reference of this service letter in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You may get a copy from American Aeromotives, Inc., 3025 Eldridge

Avenue, Bellingham, Washington 98225, telephone: (360) 671-7817; facsimile: (360) 671-7820. You may review copies at FAA, Central Region, Office of the Regional Counsel, 901 Locust, Room 506, Kansas City, Missouri 64106; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

Issued in Kansas City, Missouri, on February 20, 2004.

Dorenda D. Baker,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 04-4373 Filed 2-27-04; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. 2000-CE-09-AD; Amendment 39-13496; AD 2001-13-18 R1]

RIN 2120-AA64

Airworthiness Directives; Raytheon Aircraft Corporation Beech Models 45 (YT-34), A45 (T-34A, B-45), and D45 (T-34B) Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule; request for comments.

SUMMARY: The FAA is revising Airworthiness Directive (AD) 2001-13-18, which applies to Raytheon Aircraft Corporation (Raytheon) Beech Models 45 (YT-34), A45 (T-34A, B-45), and

D45 (T-34B) airplanes. AD 2001-13-18 currently requires you to repetitively inspect the wing spar assembly for cracks and replace any wing spar assembly found cracked (unless the spar assembly has a crack indication in the filler strip where the direction of the crack is toward the outside edge of the filler strip). AD 2001-13-18 also requires you to report the results of the initial inspection and maintain the flight and operating restrictions required by AD 99-12-02 until the initial inspection is done. We approved alternative methods of compliance (AMOCs) to AD 2001-13-18. We have since determined that those AMOCs do not address all critical areas in the wing spar assemblies and should no longer be valid. We are issuing this revision to AD 2001-13-18 for the purpose of eliminating the AMOCs to AD 2001-13-18. The actions of this AD are intended to prevent wing spar failure caused by fatigue cracks in the wing spar assemblies and ensure the operational safety of the above-referenced airplanes.

DATES: This AD becomes effective on March 15, 2004.

On August 16, 2001 (66 FR 34802, July 2, 2001), the Director of the Federal Register approved the incorporation by reference of certain publications listed in the regulation.

We must receive any comments on this AD by April 26, 2004.

ADDRESSES: Use one of the following to submit comments on this AD:

- *By mail:* FAA, Central Region, Office of the Regional Counsel,

Attention: Rules Docket No. 2000–CE–09–AD, 901 Locust, Room 506, Kansas City, Missouri 64106.

- By fax: (816) 329–3771.
- By e-mail: 9–ACE–7–

Docket@faa.gov. Comments sent electronically must contain “Docket No. 2000–CE–09–AD” in the subject line. If you send comments electronically as attached electronic files, the files must be formatted in Microsoft Word 97 for Windows or ASCII.

You may get the service information identified in this AD from Raytheon Aircraft Company, P.O. Box 85, Wichita, Kansas 67201–0085; telephone: (800) 625–7043 or (316) 676–4556.

You may view the AD docket at FAA, Central Region, Office of the Regional Counsel, Attention: Rules Docket No. 2000–CE–09–AD, 901 Locust, Room 506, Kansas City, Missouri 64106. Office hours are 8 a.m. to 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Paul Nguyen, Aerospace Engineer, FAA, Wichita Aircraft Certification Office, 1801 Airport Road, Mid-Continent Airport, Wichita, Kansas 67209; telephone: (316) 946–4125; facsimile: (316) 946–4107.

SUPPLEMENTARY INFORMATION:

Has FAA Taken Any Action to This Point?

In-flight separation of the right wing on a Raytheon Beech Model A45 (T34A) airplane caused FAA to issue AD 99–12–02, Amendment 39–11193 (64 FR 31689, June 14, 1999) against Raytheon Beech Models 45 (YT–34), A45 (T–34A, B–45), and D45 (T–34B) airplanes. This AD requires:

- Incorporating flight and operating limitations that restrict the airplanes to normal category operation and prohibit them from acrobatic and utility category operations;
- Limiting the flight load factor to 0 to 2.5 G; and
- Limiting the maximum airspeed to 175 miles per hour (mph) (152 knots).

AD 99–12–02 was issued as an interim action until the development of FAA-approved inspection procedures.

Those procedures were developed and FAA superseded AD 99–12–12 with AD 2001–13–18, Amendment 39–12300 (66 FR 34802, July 2, 2001). AD 2001–13–18 contains the following provisions:

- Requires you to repetitively inspect the wing spar assemblies for cracks and replace any cracked wing spar assembly. A crack indication in the filler strip is allowed if the direction of the crack is toward the outside edge of the filler strip;

- Requires you to report the results of the initial inspection;
- Requires you to maintain the flight and operating restrictions that AD 99–12–02 currently requires until you do the initial inspection and possible replacement specified in this AD; and
- Allows you to change the flight and operating restrictions that AD 99–12–02 currently requires after the wing spar assemblies are inspected and the wing spar assembly either is replaced, is crack free, or only has a crack indication in the filler strip where the direction of the crack is toward the outside of the filler strip.

You are required to do the inspections of AD 2001–13–18 following the procedures of Raytheon Mandatory Service Bulletin No. SB 57–3329, Issued: February, 2000.

What Has Happened Since AD 2001–13–18 To Initiate This AD Action?

In November 2003, a Raytheon Beech Model A45 (T34A) airplane crashed after the right wing failed at Wing Station (WS) 34 on the forward spar and WS 66.00 on the rear spar. AD 2001–13–18 was established to inspect the wing spar assemblies at four locations:

1. Nine fasteners at the WS 34 forward spar.
2. The lower rear bathtub fitting.
3. One fastener at WS 64 on the forward spar.
4. Two fasteners at WS 66.00 on the rear spar.

The FAA has approved and issued different alternative methods of compliance (AMOCs) for the inspections of AD 2001–13–18. These AMOCs consist of a combination of modifications and inspections to address the condition.

None of the AMOCs issued under AD 2001–13–18 address all four locations of the wing spar assemblies.

FAA’s Determination and Requirements of This AD

What Has FAA Decided?

We have evaluated all pertinent information including all information from the November 2003 accident and determined that the AMOCs approved under AD 2001–13–18 do not address all critical areas in the wing spar assemblies and should no longer be valid in order to prevent wing spar failure caused by fatigue cracks in the wing spar assemblies and ensure the operational safety of the above-referenced airplanes.

Therefore, we have determined that AD 2001–13–18 should be revised for the purpose of eliminating the AMOCs to AD 2001–13–18.

What Does This AD Require?

This AD revises AD 2001–13–18 by retaining all actions (including compliance times) of AD 2001–13–18, but not retaining the AMOCs approved through that AD. The requirements of the actual AD portion of AD 2001–13–18 will remain the same.

In preparing this rule, we contacted type clubs and aircraft operators to get technical information and information on operational and economic impacts. We did not receive any information through these contacts. If received, we would have included a discussion of any information that may have influenced this action in the rulemaking docket.

How Does the Revision to 14 CFR Part 39 Affect This AD?

On July 10, 2002, we published a new version of 14 CFR part 39 (67 FR 47997, July 22, 2002), which governs FAA’s AD system. This regulation now includes material that relates to altered products, special flight permits, and alternative methods of compliance. This material previously was included in each individual AD. Since this material is included in 14 CFR part 39, we will not include it in future AD actions.

Comments Invited

Will I Have the Opportunity To Comment Before You Issue the Rule?

This AD is a final rule that involves requirements affecting flight safety and was not preceded by notice and an opportunity for public comment; however, we invite you to submit any written relevant data, views, or arguments regarding this AD. Send your comments to an address listed under **ADDRESSES**. Include “AD Docket No. 2000–CE–09–AD” in the subject line of your comments. If you want us to acknowledge receipt of your mailed comments, send us a self-addressed, stamped postcard with the docket number written on it; we will date-stamp your postcard and mail it back to you. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of the rule that might suggest a need to modify it. If a person contacts us through a nonwritten communication, and that contact relates to a substantive part of this AD, we will summarize the contact and place the summary in the docket. We will consider all comments received by the closing date and may amend the AD in light of those comments.

Regulatory Findings

Will This AD Impact Various Entities?

We have determined that this AD will not have federalism implications under Executive Order 13132. This AD will 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.

Will This AD Involve a Significant Rule or Regulatory Action?

For the reasons discussed above, I certify that this AD:

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. 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.

We prepared a summary of the costs to comply with this AD and placed it in the AD Docket. You may get a copy of

this summary by sending a request to us at the address listed under **ADDRESSES**. Include "AD Docket No. 2000-CE-09-AD" in your request.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Amendment

■ Accordingly, under the authority delegated to me by the Administrator, the Federal Aviation Administration amends 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. The FAA amends § 39.13 by removing Airworthiness Directive (AD) 2001-13-18, Amendment 39-12300 (66 FR 34802, July 2, 2001), and by adding a new AD to read as follows:

2001-13-18 R1 Raytheon Aircraft Company:
Amendment 39-13496; Docket No. 2000-CE-09-AD; Revises AD 2001-13-18, Amendment 39-12300.

When Does This AD Become Effective?

(a) This AD becomes effective on March 15, 2004.

What Airplanes Are Affected by This AD?

(b) This AD applies to Beech Models 45 (YT-34), A45 (T-34A, B-45), and D45 (T-34B) airplanes, all serial numbers, that are certificated in any category.

What Is the Unsafe Condition Presented in This AD?

(c) We are issuing this AD to detect and correct cracks in the wing spar assemblies and ensure the operational safety of the above-referenced airplanes.

What Must I Do To Address This Problem?

(d) To address this problem, you must maintain the actions of AD 99-12-02 that are outlined in paragraphs (d)(1), (d)(2), and (d)(3) of this AD, including all subparagraphs, until you accomplish the initial inspection required in paragraph (d)(5) of this AD (paragraphs (d)(1) through (d)(4) are actions retained from AD 99-12-02, and paragraphs (d)(5) through (d)(7) are actions new to this AD):

Action	When	In accordance with
(1) Accomplish the following placard requirements:	All actions required prior to further flight after July 9, 1999 (the effective date of AD 99-12-02), unless already accomplished.	Not Applicable.
(i) Fabricate two placards using letters of at least 1/16-inch in height with each consisting of the following words: "Never exceed speed, Vne-175 MPH (152 knots) IAS; Normal Acceleration (G) Limits—0, and +2.5; ACROBATIC MANEUVERS PROHIBITED."		
(ii) Install these placards on the airplane instrument panels (one on the front panel and one on the rear panel) next to the airspeed indicators within the pilot's clear view.		
(iii) Insert a copy of this AD into the Limitations Section of the Airplane Flight Manual (AFM).		
(2) Modify each airspeed indicator glass by accomplishing the following:	All actions required within 10 hours time-in-service (TIS) after July 9, 1999 (the effective date of AD 99-12-02), unless already accomplished.	Not Applicable. (i) Place a red radial line on each indicator glass at 175 miles per hour (mph) (152 knots).
(ii) Place a white slippage index mark between each airspeed indicator glass and case to visually verify that the glass has not rotated.		
(3) Mark the outside surface of the "g" meters with lines of approximately 1/16-inch by 3/16-inch, as follows:	All actions required within 10 hours time-in-service (TIS) after July 9, 1999 (the effective date of AD 99-12-02), unless already accomplished.	Not Applicable.
(i) A red line at 0 and 2.5; and		
(ii) A white slippage mark between each "g" meter glass and case to visually verify that the glass has not rotated.		
(4) The actions required by paragraphs (d)(1), (d)(2), and (d)(3) are no longer required after the initial inspection required in paragraph (d)(5) of this AD is accomplished.	Upon accomplishment of the initial inspection required in paragraph (d)(5) of this AD, unless already accomplished.	Raytheon Aircraft Mandatory Service Bulletin No. SB 57-3329, Issued: February, 2000.

Action	When	In accordance with
(5) Inspect the wing spar assemblies for cracks	Initially inspect within the next 80 hours time-in-service (TIS) after August 16, 2001 (the effective date of AD 2001-13-18) or within 12 months after August 16, 2001 (the effective date of AD 2001-13-18), whichever occurs later, unless already accomplished. Inspect thereafter at intervals not to exceed 80 hours TIS.	Raytheon Aircraft Mandatory Service Bulletin No. SB 57-3329, Issued: February, 2000.
(6) Replace any cracked wing spar assembly. A crack indication in the filler strip is allowed if the direction of the crack is toward the outside edge of the filler strip. If the direction of the crack is toward the inside edge of the filler strip or any crack is found in any other area, you must replace the cracked wing spar assembly.	Prior to further flight after the required inspection where the cracked wing spar assembly is found.	The applicable maintenance manual.
(7) Submit a report to FAA that describes the damage found on the wing spar. Use the chart on pages 58 through 60 of Raytheon Aircraft Mandatory Service Bulletin No. SB 57-3329, Issued: February, 2000.	Within 10 days after the initial inspection or within 10 days after August 16, 2001 (the effective date of AD 2001-13-18), whichever occurs later, unless already accomplished.	Pages 58 through 60 of Raytheon Aircraft Mandatory Service Bulletin No. SB 57-3329, Issued: February, 2000.
(i) Submit this report even if no cracks are found.		
(ii) Submit this report to FAA at the address found in paragraph (g) of this AD.		

Are Any Other ADs Affected by This Action?

(e) This AD revises AD 2001-13-18, Amendment 39-12300.

What About Alternative Methods of Compliance?

(f) As of March 15, 2004 (the effective date of this AD), all alternative methods of compliance approved under AD 2001-13-18 are not approved for this AD and are no longer valid. Any alternative method of compliance must reference "AD 2001-13-18 R1" in order to be valid.

(g) You may request a different method of compliance or a different compliance time for this AD by following the procedures in 14 CFR 39.19. Unless FAA authorizes otherwise, send your request to your principal inspector. The principal inspector may add comments and will send your request to the Manager, Wichita Aircraft Certification Office (ACO), FAA. For information on any already approved alternative methods of compliance for this AD, contact Paul Nguyen, Aerospace Engineer, FAA, Wichita Aircraft Certification Office, 1801 Airport Road, Mid-Continent Airport, Wichita, Kansas 67209; telephone: (316) 946-4125; facsimile: (316) 946-4107.

Does This AD Incorporate Any Material by Reference?

(h) You must do the actions required by this AD following the instructions in Raytheon Aircraft Mandatory Service Bulletin No. SB 57-3329, Issued: February, 2000. On August 16, 2001 (66 FR 34802, July 2, 2001), the Director of the Federal Register previously approved the incorporation by reference of this service bulletin in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You may get a copy from Raytheon Aircraft Company, P.O. Box 85, Wichita, Kansas 67201-0085; telephone: (800) 625-7043 or (316) 676-4556. You may review copies at FAA, Central Region, Office of the Regional Counsel, 901 Locust, Room 506,

Kansas City, Missouri 64106; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

Issued in Kansas City, Missouri, on February 23, 2004.

Dorenda D. Baker,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 04-4372 Filed 2-27-04; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9115]

RIN 1545-BC27

Depreciation of MACRS Property That Is Acquired in a Like-Kind Exchange or as a Result of an Involuntary Conversion

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains regulations relating to the depreciation of property subject to section 168 of the Internal Revenue Code (MACRS property). Specifically, these temporary regulations provide guidance on how to depreciate MACRS property acquired in a like-kind exchange under section 1031 or as a result of an involuntary conversion under section 1033 when both the acquired and relinquished

property are subject to MACRS in the hands of the acquiring taxpayer. These temporary regulations will affect taxpayers involved in a like-kind exchange under section 1031 or an involuntary conversion under section 1033. The text of these temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the proposed rules section in this issue of the **Federal Register**.

DATES: *Effective Dates:* These regulations are effective March 1, 2004.

Applicability Dates: For dates of applicability, see §§ 1.168(a)-1T(b) and (c), 1.168(b)-1T(b), 1.168(d)-1T(d), 1.168(i)-1T(l), 1.168(i)-6T(k), and 1.168(k)-1T(g).

FOR FURTHER INFORMATION CONTACT:

Charles J. Magee, (202) 622-3110 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR part 1 under section 168 of the Internal Revenue Code (Code). Section 168 has been modified by several Acts, including section 201 of the Tax Reform Act of 1986, Public Law 99-514 (100 Stat. 2085, 2121), section 101 of the Job Creation and Worker Assistance Act of 2002, Public Law 107-147 (116 Stat. 21), and section 201 of the Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 (117 Stat. 752). Section 168 provides the depreciation deduction for tangible property generally placed in service after December 31, 1986.