# **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-2008-0674; Directorate Identifier 2008-NM-086-AD]

#### RIN 2120-AA64

# Airworthiness Directives; Avions Marcel Dassault-Breguet Model Falcon 10 Airplanes

**AGENCY:** Federal Aviation Administration (FAA), Department of Transportation (DOT).

**ACTION:** Notice of proposed rulemaking

(NPRM).

**SUMMARY:** The FAA proposes to supersede an existing airworthiness directive (AD) that applies to all Avions Marcel Dassault-Breguet Model Falcon 10 airplanes. The existing AD currently requires either revising the airplane flight manual (AFM) and installing a placard in the flight deck to prohibit flight into known or forecasted icing conditions, or repetitively inspecting for delamination of the flexible hoses in the wing (slat) anti-icing system and performing corrective actions if necessary. The existing AD also requires replacement of the flexible hoses installed in the slat anti-icing systems, which ends the repetitive inspections. This proposed AD would continue to require replacement of the flexible hoses installed in the slat anti-icing systems with new hoses, but at intervals defined in flight hours instead of flight cycles. This proposed AD results from information we received from operators and the airplane manufacturer indicating that the repetitive interval for the required replacement deviated from the referenced service information. We are proposing this AD to prevent collapse of the flexible hoses in the slat anti-icing system, which could lead to insufficient anti-icing capability and, if icing is encountered in this situation, could result in reduced controllability of the airplane.

**DATES:** We must receive comments on this proposed AD by July 28, 2008.

**ADDRESSES:** You may send comments by any of the following methods:

- Federal eRulemaking Portal: Go to http://www.regulations.gov. Follow the instructions for submitting comments.
  - Fax: 202–493–2251.
- *Mail*: U.S. Department of Transportation, Docket Operations, M– 30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590.
- Hand Delivery: U.S. Department of Transportation, Docket Operations, M—30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this AD, contact Dassault Falcon Jet, P.O. Box 2000, South Hackensack, New Jersey 07606.

# **Examining the AD Docket**

You may examine the AD docket on the Internet at <a href="http://www.regulations.gov">http://www.regulations.gov</a>; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Office (telephone 800–647–5527) is in the ADDRESSES section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT: Tom Rodriguez, Aerospace Engineer, International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington 98057-3356; telephone (425) 227-1137; fax (425) 227-1149.

### SUPPLEMENTARY INFORMATION:

#### **Comments Invited**

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the ADDRESSES section. Include "Docket No. FAA-2008-0674; Directorate Identifier 2008-NM-086-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the

closing date and may amend this proposed AD because of those comments.

We will post all comments we receive, without change, to http://www.regulations.gov, including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this proposed AD.

#### Discussion

On August 17, 2007, we issued AD 2007–18–08, amendment 39–15188 (72 FR 51161, September 6, 2007), for all Avions Marcel Dassault-Breguet Model Falcon 10 airplanes. That AD requires either revising the airplane flight manual (AFM) and installing a placard in the flight deck to prohibit flight into known or forecasted icing conditions, or repetitively inspecting for delamination of the flexible hoses in the wing (slat) anti-icing system and performing corrective actions if necessary. That AD also requires replacement of the flexible hoses installed in the slat anti-icing systems with new hoses, which ends the repetitive inspections. That AD resulted from a report of in-service delamination of a flexible hose in the slat anti-icing system at a time earlier than previously reported. We issued that AD to prevent collapse of the flexible hoses in the slat anti-icing system, which could lead to insufficient anti-icing capability and, if icing is encountered in this situation, could result in reduced controllability of the airplane.

## **Actions Since Existing AD Was Issued**

Since issuance of AD 2007-18-08, we have received information from operators and the airplane manufacturer indicating that the repetitive interval for accomplishing the replacement of the flexible hoses required by paragraph (k) of that AD deviated from the referenced service information (i.e., Dassault Service Bulletin F10-313, Revision 1, dated May 10, 2006). As published, paragraph (k) of AD 2007-11-07 reads "\* \* \* Repeat the hose replacement at intervals not to exceed 700 flight cycles." The term "flight cycles" is incorrect. We inadvertently used the term "flight cycles" instead of "flight hours" in this sentence. Therefore, we have determined that additional rulemaking is necessary to revise the repetitive interval for replacing the flexible hoses from 700 flight cycles to 700 flight hours.

# **Existing Relevant Service Information**

Dassault has previously issued Service Bulletin F10–313, Revision 1, dated May 10, 2006. The service bulletin describes procedures for replacing the flexible hoses installed in the slat anti-icing system with new hoses. Accomplishing the actions specified in the service information is intended to adequately address the unsafe condition. The EASA mandated the service information and issued EASA airworthiness directive 2006–0114, dated May 10, 2006, to ensure the continued airworthiness of these airplanes in the European Union.

# FAA's Determination and Requirements of the Proposed AD

These airplanes are manufactured in France and are type certificated for operation in the United States under the provisions of section 21.29 of the Federal Aviation Regulations (14 CFR 21.29) and the applicable bilateral airworthiness agreement. As described in FAA Order 8100.14A, "Interim Procedures for Working with the European Community on Airworthiness Certification and Continued Airworthiness," dated August 12, 2005, the EASA has kept the FAA informed of the situation described above. We have examined the EASA's findings, evaluated all pertinent information, and determined that we need to issue an AD for airplanes of this type design that are certificated for operation in the United States.

This proposed AD would supersede AD 2007–18–08 and would continue to require replacement of the flexible hoses installed in the slat anti-icing systems with new hoses, but at new repetitive intervals. This proposed AD would require accomplishing the actions

specified in service bulletin described previously.

## **Change to Existing AD**

This proposed AD would retain certain requirements of AD 2007–18–08. As a result, the corresponding paragraph identifiers have changed in this proposed AD, as listed in the following table:

#### REVISED PARAGRAPH IDENTIFIERS

Requirement in AD 2007–18–08	Corresponding requirement in this proposed AD	
paragraph (k)paragraph (l)	paragraph (f). paragraph (g).	

# **Costs of Compliance**

The following table provides the estimated costs for U.S. operators to comply with this proposed AD.

## **ESTIMATED COSTS**

Action	Work hours	Parts	Cost per airplane	Number of U.Sreg- istered airplanes	Fleet cost
Hose replacement	8	\$880	\$1,520 per replacement cycle.	Up to 146	Up to \$221,920, per replacement cycle.

## **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. 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 regulatory evaluation of the estimated costs to comply with this proposed AD and placed it in the AD docket. 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

Accordingly, under the authority delegated to me by the Administrator, the FAA 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 Federal Aviation Administration (FAA) amends § 39.13 by removing amendment 39–15188 (72 FR 51161, September 6, 2007) and adding the following new airworthiness directive (AD):

# Avions Marcel Dassault-Breguet Aviation (AMD/BA): Docket No. FAA-2008-0674; Directorate Identifier 2008-NM-086-AD.

# **Comments Due Date**

(a) The FAA must receive comments on this AD action by July 28, 2008.

#### Affected ADs

(b) This AD supersedes AD 2007-18-08.

# Applicability

(c) This AD applies to all Avions Marcel Dassault-Breguet Model Falcon 10 airplanes, certificated in any category.

## **Unsafe Condition**

(d) This AD results from information we received from operators and the airplane manufacturer indicating that the repetitive interval for the required replacement deviated from the referenced service information. We are issuing this AD to prevent collapse of the flexible hoses in the slat anti-icing system, which could lead to insufficient anti-icing capability and, if icing is encountered in this situation, could result in reduced controllability of 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.

# Certain Requirements of AD 2007–18–08 Hose Replacement

(f) Within 330 flight hours or 7 months after October 11, 2007 (the effective date of AD 2007–18–08), whichever occurs first: Replace the flexible hoses installed in the slat anti-icing system with new hoses having part number (P/N) FAL1007, in accordance with the Accomplishment Instructions of Dassault Service Bulletin F10–313, Revision 1, dated May 10, 2006. Repeat the hose replacement thereafter at intervals not to exceed 700 flight cycles, except as provided by paragraph (h) of this AD.

(g) Replacement of a hose before October 11, 2007, in accordance with Dassault Service Bulletin F10–313, dated August 10, 2005, is acceptable for compliance with the requirements of paragraph (f) of this AD.

#### New Requirements of This AD

#### New Repetitive Interval

(h) As of the effective date of this AD, repeat the hose replacement required by paragraph (f) of this AD within 700 flight hours since the last replacement, or within 100 flight hours after the effective date of this AD, whichever occurs later, and thereafter at intervals not to exceed 700 flight hours.

# Alternative Methods of Compliance (AMOCs)

(i)(1) The Manager, International Branch, ANM–116, FAA, ATTN: Tom Rodriguez, Aerospace Engineer, FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington 98057–3356; telephone (425) 227–1137; fax (425) 227–1149; has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

### **Related Information**

(j) European Aviation Safety Agency airworthiness directive 2006–0114, dated May 10, 2006, also addresses the subject of this AD.

Issued in Renton, Washington, on June 8, 2008.

#### Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. E8–14575 Filed 6–26–08; 8:45 am] BILLING CODE 4910–13–P

# **DEPARTMENT OF THE TREASURY**

# **Internal Revenue Service**

26 CFR Part 1

[REG-143453-05]

RIN 1545-BE96

# Capital Costs Incurred To Comply With EPA Sulfur Regulations

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

**SUMMARY:** In the Rules and Regulations section of this issue of the Federal **Register**, the IRS is issuing temporary regulations under section 179B of the Internal Revenue Code (Code) relating to the deduction for qualified capital costs paid or incurred by a small business refiner to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA). The temporary regulations implement changes to the law made by the American Jobs Creation Act of 2004, the Energy Policy Act of 2005, and the Tax Technical Corrections Act of 2007. The text of those temporary regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

**DATES:** Written or electronic comments must be received by September 25, 2008. Outlines of topics to be discussed at the public hearing scheduled for October 28, 2008, at 10 a.m. must be received by September 22, 2008.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-143453-05), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be handdelivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-143453-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at http://www.regulations.gov (IRS REG-143453-05). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

## FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Nicole Cimino, (202) 622–3110; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Oulwafunmilayo Taylor, (202) 622–7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

## **Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR: MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by August 26, 2008, Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the IRS, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information:

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in this proposed regulation is in section 1.179B–1T(d) and section 1.179B–1T(e). This information collected under section 1.179B-1T(d) relates to the election under section 179B(a) by a small business refiner to deduct a portion of the qualified capital costs paid or incurred. The information collected under section 1.179B-1T(e) relates to the election under section 179B(e) by a cooperative small business refiner to allocate all or some of its section 179B(a) deduction to its cooperative owners and to notify those cooperative owners of the allocated amount. This information will be used by the IRS for examination purposes. The collection of information is required to obtain a benefit. The likely respondents are small business refiners.

Estimated total annual reporting burden: 50 hours.

The estimated annual burden per respondent varies from .75 to 1.5 hours,