

| Actions   | Compliance  | Procedures   |
|---|---|--|
| (2) Install rivets where rivets are found missing | Prior to further flight after the inspection required in paragraph (d)(1) of this AD. | In accordance with the Accomplishment Instructions of Raytheon Aircraft Mandatory Service Bulletin No.: SB 53-3046, Issued: February 2002. |

(e) *Can I comply with this AD in any other way?* You may use an alternative method of compliance or adjust the compliance time if:

- (1) Your alternative method of compliance provides an equivalent level of safety; and
- (2) The Manager, Wichita Aircraft Certification Office (ACO), approves your alternative. Submit your request through an FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Wichita ACO.

**Note:** This AD applies to each airplane identified in paragraph (a) of this AD, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (e) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if you have not eliminated the unsafe condition, specific actions you propose to address it.

(f) *Where can I get information about any already-approved alternative methods of compliance?* Mr. Steven E. Potter, Aerospace Engineer, Wichita Aircraft Certification Office, FAA, 1801 Airport Road, Wichita, Kansas 67209; telephone: (316) 946-4124; facsimile: (316) 946-4407.

(g) *What if I need to fly the airplane to another location to comply with this AD?* The FAA can issue a special flight permit under sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate your airplane to a location where you can accomplish the requirements of this AD.

(h) *How do I get copies of the documents referenced in this AD?* You may get copies of the documents referenced in this AD from Raytheon Aircraft Company, 9709 E. Central, Wichita, Kansas 67201-0085; telephone: (800) 429-5372 or (316) 676-3140.

You may view these documents at FAA, Central Region, Office of the Regional Counsel, 901 Locust, Room 506, Kansas City, Missouri 64106.

Issued in Kansas City, Missouri, on December 23, 2002.

**James E. Jackson,**

*Acting Manager, Small Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 02-32890 Filed 12-30-02; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. 2002-SW-45-AD]

RIN 2120-AA64

#### Airworthiness Directives; Eurocopter France Model AS332C, C1, L, and L1 Helicopters

**AGENCY:** Federal Aviation Administration, DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** This document proposes adopting a new airworthiness directive (AD) for Eurocopter France (Eurocopter) Model AS332C, C1, L, and L1 helicopters. This proposal would require inspecting the main gearbox bevel gear (bevel gear) for a crack using a borescope. This proposal is prompted by a crack that was detected on a bevel gear during a main gearbox teardown inspection. The actions specified by this proposed AD are intended to detect a bevel gear crack and prevent failure of the bevel gear, loss of torque to the main rotor system, and subsequent loss of control of the helicopter.

**DATES:** Comments must be received on or before March 3, 2003.

**ADDRESSES:** Submit comments in triplicate to the Federal Aviation Administration (FAA), Office of the Regional Counsel, Southwest Region, Attention: Rules Docket No. 2002-SW-45-AD, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137. You may also send comments electronically to the Rules Docket at the following address: [9-asw-adcomments@faa.gov](mailto:9-asw-adcomments@faa.gov). Comments may be inspected at the Office of the Regional Counsel between 9 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

#### FOR FURTHER INFORMATION CONTACT:

Uday Garadi, Aviation Safety Engineer, FAA, Rotorcraft Directorate, Rotorcraft Standards Staff, Fort Worth, Texas 76193-0110, telephone (817) 222-5123, fax (817) 222-5961.

#### SUPPLEMENTARY INFORMATION:

##### Comments Invited

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications should identify the Rules Docket number and be submitted in triplicate to the address specified above. All communications received on or before the closing date for comments will be considered before taking action on the proposed rule. The proposals contained in this document may be changed in light of the comments received.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the proposed rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report summarizing each FAA-public contact concerned with the substance of this proposal will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their mailed comments submitted in response to this proposal must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. 2002-SW-45-AD." The postcard will be date stamped and returned to the commenter.

##### Discussion

The Direction Generale De L'Aviation Civile (DGAC), the airworthiness authority for France, notified the FAA that an unsafe condition may exist on Eurocopter Model AS332C, C1, L, and L1 helicopters, equipped with main gearbox main reduction gear modules, part numbers (P/N) 332A32-2027-00 or 332A32-2026-00, containing bevel gears, P/N 332A-2181-00, -02, -03, or -04, or 331A32-3110-07, -09, or -19. The DGAC advises that borescope inspections of the bevel gear are necessary to detect cracks.

Eurocopter has issued Alert Telex No. 05.00.58, dated August 6, 2002, which indicates that as a result of metal particles found on the chip detector of the main gearbox sump on a helicopter,

further investigation has revealed a longitudinal crack that grows lengthwise in the tube in the bevel gear where the ring retains the pinion toe bearing. The alert telex specifies inspecting the bevel gear for cracks using a borescope. Pending the result of the investigation into the cause of the fatigue crack initiation currently being conducted in France, Eurocopter specifies inspecting the bevel gear for a crack using a borescope. The DGAC classified this alert telex as mandatory and issued AD No. T2002-424-081(A), dated August 8, 2002, to ensure the continued airworthiness of these helicopters in France.

These helicopter models are manufactured in France and are type certificated for operation in the United States under the provisions of 14 CFR 21.29 and the applicable bilateral agreement. Pursuant to the applicable bilateral agreement, the DGAC has kept the FAA informed of the situation described above. The FAA has examined the findings of the DGAC, reviewed all available information, and determined that this interim AD action is necessary for products of these type designs that are certificated for operation in the United States until the cause of these fatigue cracks in the bevel gear are discovered.

This unsafe condition is likely to exist or develop on other helicopters of the same type design registered in the United States. Therefore, the proposed AD would require, for bevel gears with more than 6,600 hours time-in-service (TIS), inspecting the bevel gear for cracks using a borescope within 50 hours TIS, and thereafter at intervals not to exceed 150 hours TIS. If a crack were found in the bevel gear, replacing the bevel gear would be required. The actions would be required to be accomplished in accordance with the alert telex described previously.

The FAA estimates that 4 helicopters of U.S. registry would be affected by this proposed AD, that it would take approximately 4 work hours per helicopter to accomplish the inspections and 16 work hours per helicopter to replace the bevel gear. The average labor rate is \$60 per work hour. Required parts would cost approximately \$31,372. Based on these figures, the total cost impact of the proposed AD on U.S. operators is estimated to be \$130,288, assuming that upon the first inspection a crack is detected and the bevel gear will be replaced.

The regulations proposed herein 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. Therefore, it is determined that this proposal would not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that this 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) if promulgated, 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. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption **ADDRESSES**.

#### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

#### The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend 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. Section 39.13 is amended by adding a new airworthiness directive to read as follows:

**Eurocopter France:** Docket No. 2002-SW-45-AD.

**Applicability:** Model AS332C, C1, L, and L1 helicopters, with main gearbox bevel gear (bevel gear), part numbers (P/N) 332A32-2027-00 or 332A32-2026-00, containing bevel gears, P/N 332A-2181-00, -02, -03, or -04, or 331A32-3110-07, -09, or -19, installed, certificated in any category.

**Note 1:** This AD applies to each helicopter identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in the area subject to the requirements of this AD. For helicopters that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (c) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and if the unsafe condition has not

been eliminated, the request should include specific proposed actions to address it.

**Compliance:** Required as indicated.

To detect a bevel gear crack and prevent failure of the bevel gear, loss of torque to the main rotor system, and subsequent loss of control of the helicopter, accomplish the following:

(a) For bevel gears that have more than 6,600 hours time-in-service (TIS), within 50 hours TIS, unless accomplished previously, and thereafter at intervals not to exceed 150 hours TIS, inspect for a crack using a borescope in accordance with the Operational Procedure, paragraph 2.B.1. and 2.B.2., of Eurocopter Telex No. 05.00.58, dated August 6, 2002.

(b) If a crack is found in the bevel gear, before further flight, replace the bevel gear with an airworthy bevel gear.

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Regulations Group, Rotorcraft Directorate, FAA. Operators shall submit their requests through an FAA Principal Maintenance Inspector, who may concur or comment and then send it to the Manager, Regulations Group.

**Note 2:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Regulations Group.

(d) Special flight permits may be issued in accordance with 14 CFR 21.197 and 21.199 to operate the helicopter to a location where the requirements of this AD can be accomplished.

**Note 3:** The subject of this AD is addressed in Direction Generale De L'Aviation Civile (France) AD T2002-424-081(A), dated August 8, 2002.

Issued in Fort Worth, Texas, on December 20, 2002.

**David A. Downey,**

*Manager, Rotorcraft Directorate, Aircraft Certification Service.*

[FR Doc. 02-32889 Filed 12-30-02; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-126016-01]

RIN 1545-AY97

#### Establishing Defenses to the Imposition of the Accuracy-Related Penalty

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations that limit the defenses available to the imposition of the accuracy-related penalty when