

(h) Accomplishing the repair before the effective date of this AD in accordance with the applicable Bombardier repair drawings in

Table 1 of this AD is acceptable for compliance with the requirements of this AD.

TABLE 1.—REPAIR DRAWINGS

Bombardier repair drawing	RD issue	Dated
RD 8/4-55-083 .....	3	April 16, 2003.
RD 8/4-55-084 .....	1	May 5, 2003.
RD 8/4-55-089 .....	2	June 6, 2003.
RD 8/4-55-090 .....	8	October 9, 2003.
RD 8/4-55-093 .....	2	June 20, 2003.
RD 8/4-55-094 .....	4	October 20, 2003.
RD 8/4-55-106 .....	2	July 31, 2003.
RD 8/4-55-110 .....	3	October 1, 2003.
RD 8/4-55-138 .....	1	October 29, 2003.

**Detailed Inspection and Torque Check**

(i) Within 4,000 flight hours after the effective date of this AD, do the actions specified in paragraphs (i)(1) and (i)(2) of this AD in accordance with Part A of the service bulletin.

(1) Do a detailed inspection of the laminated shims for cracks, damage, or extrusion between the forward attachment fittings of the horizontal stabilizer and the top rib of the vertical stabilizer.

**Note 1:** For the purposes of this AD, a detailed inspection is: “An intensive examination of a specific item, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally supplemented with a direct source of good lighting at an intensity deemed appropriate. Inspection aids such as mirror, magnifying lenses, etc., may be necessary. Surface cleaning and elaborate procedures may be required.”

(2) Do a breakaway torque check of the six attachment bolts in the attachment fittings of the front, middle, and rear spars.

**Corrective Actions**

(j) If, during the inspection required by paragraph (i)(1) of this AD, any cracked, damaged, or extruded laminated shim is found, before further flight, replace the discrepant laminated shim with a solid shim, and replace the attachment bolts, barrel nuts, and retainers of both front spars with new parts, in accordance with Parts A and B of the service bulletin.

(k) If, during the torque check required by paragraph (i)(2) of this AD, any attachment bolt is found with a breakaway torque value outside the limits specified in the service bulletin, before further flight, replace the attachment bolt and its corresponding barrel nut and retainer with new parts, in accordance Part A of the service bulletin.

**Replacement of Laminated Shims**

(1) Within 8,000 flight hours after the effective date of this AD, unless previously accomplished in accordance with paragraph (j) of this AD, replace the laminated shims, between the forward attachment fittings of the horizontal stabilizer and the top rib of the vertical stabilizer, with solid shims and replace the corresponding barrel nut and retainer with new parts, in accordance with Part B of the service bulletin.

**No Reporting**

(m) Although the service bulletin referenced in this AD specifies to submit certain information to the manufacturer, this AD does not include that requirement.

**Alternative Methods of Compliance (AMOCs)**

(n)(1) The Manager, New York Aircraft Certification Office, FAA, 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**

(o) Canadian airworthiness directive CF-2005-07, issued March 21, 2005, also addresses the subject of this AD.

**Material Incorporated by Reference**

(p) You must use Bombardier Service Bulletin 84-55-02, Revision ‘A,’ dated January 12, 2005, to perform the actions that are required by this AD, unless the AD specifies otherwise. The Director of the **Federal Register** approved the incorporation by reference of this document in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Contact Bombardier, Inc., Bombardier Regional Aircraft Division, 123 Garratt Boulevard, Downsview, Ontario M3K 1Y5, Canada, for a copy of this service information. You may review copies at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL-401, Nassif Building, Washington, DC; on the Internet at <http://dms.dot.gov>; or at the National Archives and Records Administration (NARA). For information on the availability of this material at the NARA, call (202) 741-6030, or go to [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

Issued in Renton, Washington, on December 13, 2005.

**Ali Bahrami,**

*Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 05-24245 Filed 12-20-05; 8:45 am]

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**DEPARTMENT OF COMMERCE**

**Office of the Secretary**

**15 CFR Part 4**

[Docket No. 051215336-5336-01]

**RIN 0605-AA21**

**Disclosure of Government Information; Addition of Designated Official**

**AGENCY:** Office of the Secretary; Department of Commerce.

**ACTION:** Final rule.

**SUMMARY:** This final rule amends the Department of Commerce’s Freedom of Information Act regulations (15 CFR part 4) by adding an official authorized To deny requests for records under the Freedom of Information Act, and requests for correction or amendment under the Privacy Act, for the Technology Administration.

**DATES:** Effective December 16, 2005.

**FOR FURTHER INFORMATION CONTACT:** Philip Greene, Freedom of Information Officer, Office of the Chief Counsel, Technology Administration, 202-482-1984.

**SUPPLEMENTARY INFORMATION:** Appendix B to 15 CFR part 4 designates the officials authorized to deny requests for records under the Freedom of Information Act (FOIA), and requests for records and requests for correction or amendment under the Privacy Act (PA). The Department of Commerce (Department) amends its regulations to add the Deputy Assistant Secretary for Technology Policy as a designated

official for the Technology Administration.

### Classification

*Executive Order 12866*

This rule is not subject to E.O. 12866.

*Administrative Procedure Act*

This rule of agency procedure and practice is not subject to the requirement to provide prior notice and an opportunity for comment. (5 U.S.C. 553(b)(A)). The Department also finds good cause to waive prior notice and an opportunity for public comment because it is unnecessary. (5 U.S.C. 553(b)(B)). This rule amends the regulations to add the Deputy Assistant Secretary for Technology Policy as a designated official for the Technology Administration in denying requests for records under the FOIA, and requests for records and requests for correction or amendment under the PA. The addition of this individual to the list of designated officials is a procedural matter for the Department and does not affect the rights of the public. Therefore, the Department finds that it is unnecessary to provide prior notice and an opportunity for comment on this action.

The Department finds good cause to waive the 30-day delay in effectiveness because the addition of this individual to the list of designated officials is a procedural matter for the Department and does not affect the rights of the public. Therefore, the Department makes this rule effective upon publication.

*Regulatory Flexibility Act*

Because notice and opportunity for comment are not required pursuant to 5 U.S.C. 553 or any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) are inapplicable. Therefore, a regulatory flexibility analysis is not required and has not been prepared.

■ For the reasons stated in the preamble, the Department amends appendix B to part 4, title 15 of the Code of Federal Regulations as follows:

### Appendix B to Part 4—Officials Authorized to Deny Requests for Records Under the Freedom of Information Act, and Requests for Records and Requests for Correction or Amendment Under the Privacy Act

■ 1. The authority citation for part 4 continues to read as follows:

**Authority:** 5 U.S.C. 301; 5 U.S.C. 552; 5 U.S.C. 552a; 5 U.S.C. 553; 31 U.S.C. 3717; 44 U.S.C. 3101; Reorganization Plan No. 5 of 1950.

### Appendix B to 15 CFR Part 4 [Amended]

■ 2. Amend Appendix B to 15 CFR Part 4 by adding the position of “Deputy Assistant Secretary for Technology Policy” following the “Assistant Secretary for Technology Policy” for the *Technology Administration*.

Dated: December 16, 2005.

**Brenda Dolan,**

*Departmental Freedom of Information and Privacy Act Officer.*

[FR Doc. 05–24295 Filed 12–16–05; 11:24 am]

**BILLING CODE 3510–18–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9236]

RIN 1545–BD95

#### Section 1374 Effective Dates

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations that provide guidance concerning the applicability of section 1374 of the Internal Revenue Code to S corporations that acquire assets in carryover basis transactions from C corporations on or after December 27, 1994, and to certain corporations that terminate S corporation status and later elect again to become S corporations.

**DATES:** Effective Date: These regulations are effective December 21, 2005.

**Applicability Dates:** Section 1.1374–8 applies to any transaction described in section 1374(d)(8) that occurs on or after December 27, 1994. Section 1.1374–10 applies for taxable years beginning after December 22, 2004.

**FOR FURTHER INFORMATION CONTACT:** Stephen R. Cleary, (202) 622–7750, (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

#### Background

This document contains amendments to 26 CFR Part 1. On December 22, 2004, temporary regulations (TD 9170) regarding the applicability of section 1374 to S corporations that acquire assets in certain carryover basis transactions and to certain corporations that terminate S corporation status and later elect again to become S corporations were published in the *Federal Register* (69 FR 76612). A notice of proposed rule making (REG–

139683–04) cross-referencing the temporary regulations was published in the *Federal Register* for the same day (69 FR 76635). The temporary regulations provide that (1) section 1374(d)(8) applies to any transaction described in that section that occurs on or after December 27, 1994, regardless of the date of the S corporation’s election under section 1362, and (2) for purposes of section 633(d)(8) of the Tax Reform Act of 1986, as amended by the Technical and Miscellaneous Revenue Act of 1988, a corporation’s most recent S election, not an earlier election that has been revoked or terminated, determines whether or not it is subject to current section 1374.

No comments were received responding to the notice of proposed rulemaking, and no public hearing was requested or held. The proposed regulations are adopted with no substantive change by this Treasury decision, and the corresponding temporary regulations are removed.

#### Special Analyses

It has been determined that this regulation is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to § 1.1374–8(a)(2) of these regulations. With respect to § 1.1374–10(c) of these regulations, it has been determined, pursuant to 5 U.S.C. 553(d)(3), that good cause exists to dispense with a delayed effective date. This section, which is substantively identical to currently effective temporary regulations, merely continues to provide necessary guidance to taxpayers with respect to the application of the transition rule regarding qualified corporations in section 633(d)(8) of TRA, as amended by TAMRA, and, accordingly, with respect to the application of section 1374 to asset dispositions which occur during taxable years beginning after December 22, 2004. Because § 1.1374–8(a)(2) does not impose a collection of information on small entities, it is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6). It is hereby certified that § 1.1374–10(c) of these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that § 1.1374–10(c) of these regulations addresses an uncommon fact situation not likely to affect a significant number of small entities. Therefore, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Code,