

6, 2003. Accomplishment of the replacement terminates the repetitive inspections required by paragraph (d) of this AD.

No Reporting Required

(f) Where Bombardier Alert Service Bulletin A601R-26-017, Revision "D," dated November 6, 2003; and Bombardier Service Bulletin 601R-26-018, Revision "B," dated November 6, 2003; describe procedures for completing a reporting sheet, this AD does not require that action.

Credit for Use of Previous Issues of Service Bulletin

(g) Actions accomplished before the effective date of this AD in accordance with Bombardier Alert Service Bulletin A601R-26-017, Revision "C," dated November 6, 2003; and Bombardier Service Bulletin 601R-26-018, dated December 2, 2002; or Revision "A," dated February 27, 2003; as applicable; are considered acceptable for compliance with the corresponding requirements of this AD.

Part Installation

(h) As of the effective date of this AD, no person may install a fire and overheat control unit, part number 472597-01, on any airplane, unless the unit has been modified per paragraph (e) of this AD.

Alternative Methods of Compliance

(i)(1) In accordance with 14 CFR 39.19, the Manager, New York Aircraft Certification Office (ACO), FAA, is authorized to approve alternative methods of compliance for this AD.

(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.

Incorporation by Reference

(j) Unless otherwise specified in this AD, the actions must be done in accordance with Bombardier Alert Service Bulletin A601R-26-017, Revision "A," dated September 8, 2000, or Bombardier Alert Service Bulletin A601R-26-017, Revision "D," dated November 6, 2003; and Bombardier Service Bulletin 601R-26-018, Revision "B," dated November 6, 2003; as applicable.

(1) The incorporation by reference of Bombardier Alert Service Bulletin A601R-26-017, Revision "D," dated November 6, 2003; and Bombardier Service Bulletin 601R-26-018, Revision "B," dated November 6, 2003; is approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

(2) On August 22, 2003 (68 FR 42580, July 18, 2003), the Director of the Federal Register approved the incorporation by reference of Bombardier Alert Service Bulletin A601R-26-017, Revision "A," dated September 8, 2000.

(3) To get copies of this service information, contact Bombardier, Inc., Canadair, Aerospace Group, P.O. Box 6087, Station Centre-ville, Montreal, Quebec H3C 3G9, Canada. To inspect copies of this service information, go to the FAA, Transport Airplane Directorate, 1601 Lind Avenue,

SW., Renton, Washington; or to the FAA, New York Aircraft Certification Office, 1600 Stewart Avenue, suite 410, Westbury, New York; or to 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.

Note 2: The subject of this AD is addressed in Canadian airworthiness directive CF-2000-35R1, dated July 2, 2003.

Effective Date

(k) This amendment becomes effective on June 12, 2006.

Issued in Renton, Washington, on April 28, 2006.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 06-4231 Filed 5-5-06; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2006-23948; Directorate Identifier 2005-NM-246-AD; Amendment 39-14587; AD 2006-10-03]

RIN 2120-AA64

Airworthiness Directives; Airbus Model A319-100 and A320-200 Series Airplanes; and Model A320-111 Airplanes

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

ACTION: Final rule.

SUMMARY: The FAA is adopting a new airworthiness directive (AD) for certain Airbus Model A319-100 and A320-200 series airplanes, and Model A320-111 airplanes. This AD requires modifying the wiring to the fuel pump control of the center fuel tank. This AD results from reports that the low-pressure warning for the fuel pumps of the center fuel tank has come on in flight. We are issuing this AD to ensure that the fuel pumps do not run while dry, which could result in a potential ignition source inside the center fuel tank, which, in combination with flammable fuel vapors, could result in a fuel tank explosion and consequent loss of the airplane.

DATES: This AD becomes effective June 12, 2006.

The Director of the Federal Register approved the incorporation by reference of a certain publication listed in the AD as of June 12, 2006.

ADDRESSES: You may examine the AD docket on the Internet at <http://dms.dot.gov> or in person at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., Nassif Building, Room PL-401, Washington, DC.

Contact Airbus, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France, for service information identified in this AD.

FOR FURTHER INFORMATION CONTACT: Tim Dulin, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (425) 227-2141; fax (425) 227-1149.

SUPPLEMENTARY INFORMATION:

Examining the Docket

You may examine the airworthiness directive (AD) docket on the Internet at <http://dms.dot.gov> or in person at the Docket Management Facility office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Management Facility office (telephone (800) 647-5227) is located on the plaza level of the Nassif Building at the street address stated in the **ADDRESSES** section.

Discussion

The FAA issued a notice of proposed rulemaking (NPRM) to amend 14 CFR part 39 to include an AD that would apply to certain Airbus Model A319-100 and A320-200 series airplanes, and Model A320-111 airplanes. That NPRM was published in the **Federal Register** on February 22, 2006 (71 FR 9046). That NPRM proposed to require modifying the wiring to the fuel pump control of the center fuel tank.

Comments

We provided the public the opportunity to participate in the development of this AD. We have considered the single comment received. The commenter, Airbus, supports the NPRM.

Change to the NPRM

We have corrected the date for Airbus Service Bulletin A320-28-1059, Revision 04, in Table 1 of the AD to February 3, 1999 (instead of February 4, 1999).

Conclusion

We have carefully reviewed the available data, including the comment received, and determined that air safety and the public interest require adopting the AD with the change described previously. We have determined that this change will neither increase the

economic burden on any operator nor increase the scope of the AD.

Costs of Compliance

This AD will affect about 119 airplanes of U.S. registry. The required actions will take about 17 work hours per airplane, at an average labor rate of \$65 per work hour. There is no cost for parts. Based on these figures, the estimated cost of the AD for U.S. operators is \$131,495, or \$1,105 per airplane.

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 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.

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 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 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, Incorporation by reference, Safety.

Adoption of the Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA amends 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 adding the following new airworthiness directive (AD):

2006-10-03 Airbus: Amendment 39-14587. Docket No. FAA-2006-23948; Directorate Identifier 2005-NM-246-AD.

Effective Date

(a) This AD becomes effective June 12, 2006.

Affected ADs

(b) None.

Applicability

(c) This AD applies to Airbus Model A319-111, -112, -113, -114, -115, -131, -132, and -133 airplanes; and Model A320-111, -211, -212, -214, -231, -232, and -233 airplanes; certificated in any category; that have received Airbus Modification 20024 in production (installation of a center tank), except airplanes on which Airbus Modification 24373 has been accomplished.

Unsafe Condition

(d) This AD results from reports that the low-pressure warning for the fuel pumps of the center fuel tank has come on in flight. We are issuing this AD to ensure that the fuel pumps do not run while dry, which could result in a potential ignition source inside the center fuel tank, which, in combination with flammable fuel vapors, could result in a fuel tank explosion and consequent loss 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.

Modification

(f) Within 20 months after the effective date of this AD, modify the wiring to the fuel pump control of the center fuel tank by doing all actions specified in the Accomplishment Instructions of Airbus Service Bulletin A320-28-1059, Revision 06, dated June 29, 2000.

Actions Done in Accordance With Previous Revisions of Service Bulletin

(g) Modifications done before the effective date of this AD in accordance with the service bulletins identified in Table 1 of this AD are acceptable for compliance with the requirements of paragraph (f) of this AD.

TABLE 1.—PREVIOUS REVISIONS OF SERVICE BULLETIN

Airbus Service Bulletin	Revision level	Date
A320-28-1059	04	February 3, 1999.
A320-28-1059	05	March 12, 1999.

Alternative Methods of Compliance (AMOCs)

(h)(1) The Manager, International Branch, ANM-116, Transport Airplane Directorate, 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

(i) French airworthiness directive F-2005-173, dated October 26, 2005, also addresses the subject of this AD.

Material Incorporated by Reference

(j) You must use Airbus Service Bulletin A320-28-1059, Revision 06, dated June 29, 2000, 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 Airbus, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France, 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.*

Issued in Renton, Washington, on April 28, 2006.

Ali Bahrami,

Manager, Transport Airplane Directorate,
Aircraft Certification Service.

[FR Doc. 06-4232 Filed 5-5-06; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9256]

RIN 1545-BD97

Revised Regulations Concerning Disclosure of Relative Values of Optional Forms of Benefit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations that were published in the **Federal Register** on Friday, March 24, 2006 (71 FR 14798) concerning content requirements applicable to explanations of qualified joint and survivor annuities and qualified preretirement survivor annuities payable under certain retirement plans.

DATES: This correction is effective March 24, 2006.

FOR FURTHER INFORMATION CONTACT: Bruce Perlin or Linda Marshall at (202) 622-6090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9256) that are the subject of this correction are under section 417 of the Internal Revenue Code.

Need for Correction

As published, (TD 9256) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9256), which was the subject of FR Doc. 06-2844, is corrected as follows:

On page 14801, in the preamble, column 3, under the paragraph heading, "Explanation of Provisions", first paragraph of the column, line 2 from the bottom of the paragraph, the language "75% survivor annuity, and joint and"

is corrected to read "75% survivor annuity, and the joint and".

Guy R. Traynor,

Chief, Publications and Regulations Branch,
Publications and Regulations Branch, Legal
Processing Division, Associate Chief Counsel,
(Procedure and Administration).

[FR Doc. 06-4271 Filed 5-5-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9261]

RIN 1545-BF32

Intercompany Transactions; Manufacturer Incentive Payments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations under section 1502 of the Internal Revenue Code. *Example 13* of the intercompany transaction regulations illustrates the treatment of manufacturer incentive payments. Because a premise underlying the example is under reconsideration, these final regulations remove and reserve this example. The regulations will affect corporations filing consolidated returns. **DATES:** *Effective Date:* These regulations are effective May 8, 2006.

FOR FURTHER INFORMATION CONTACT: Frances Kelly, (202) 622-7770 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 1.1502-13 of the consolidated return regulations provides rules for taking into account items of income, gain, deduction, and loss of members from intercompany transactions. In particular, § 1.1502-13(c)(7)(ii), *Example 13* illustrates how the matching rule of the intercompany transaction regulations treats a transaction involving manufacturer incentive payments. On August 13, 2004, the IRS and Treasury Department published a notice of proposed rulemaking (REG-131264-04) in the **Federal Register** (69 FR 50112) proposing regulations to address additional transactions involving manufacturer incentive payments and to clarify the proper treatment of such incentive payments under the intercompany transaction regulations.

On April 25, 2005, the IRS and Treasury Department published Rev.

Rul. 2005-28 (2005-19 IRB 997), which suspends, in part, Rev. Rul. 76-96 (1976-1 CB 23). Rev. Rul. 2005-28 states that the IRS will not apply, and taxpayers may not rely upon, the conclusion reached in Rev. Rul. 76-96 that certain rebates made by a manufacturer to retail customers are ordinary and necessary business expenses deductible under section 162, pending the IRS's reconsideration of the issue and publication of subsequent guidance.

Explanation of Provisions

The manufacturer incentive payment transaction described in § 1.1502-13(c)(7)(ii), *Example 13* relies, in part, upon the premise that the manufacturer incentive payment is an ordinary and necessary business expense deductible under section 162. To the extent that this premise is correct, this example illustrates the proper application of the intercompany transaction regulations. However, because Rev. Rul. 2005-28 suspends Rev. Rul. 76-96, in pertinent part, these final regulations remove § 1.1502-13(c)(7)(ii), *Example 13* pending further guidance on the section 162 issue considered in Rev. Rul. 76-96.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. These final regulations do not alter substantive provisions of the intercompany transaction regulations. They merely remove an example which may be misleading and cause confusion for taxpayers. Accordingly, good cause is found for dispensing with prior notice and comment pursuant to 5 U.S.C. 553(b), and for dispensing with a delayed effective date pursuant to 5 U.S.C. 553(d). Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comments on its impact on small business.

Drafting Information

The principal author of these regulations is Frances Kelly of the Office of the Associate Chief Counsel (Corporate). However, other personnel from the IRS and Treasury Department participated in their development.