Engines (GEAE) Service Bulletins CF6–50 S/B 72–1255, dated January 26, 2005, and CF6–80A S/B 72–0797, dated January 26, 2005, that describe procedures for inspecting and refurbishing the side links.

FAA's Determination and Requirements of the Proposed AD

We have evaluated all pertinent information and identified an unsafe condition that is likely to exist or develop on other products of this same type design. We are proposing this AD, which would require inspecting and refurbishing the side links at each exposure of the side link. The proposed AD would require that you do these actions using the service information described previously.

Costs of Compliance

We estimate that this proposed AD would affect 195 engines installed on U.S. registered airplanes per year. We also estimate that it would take 8.0 work hours per engine to perform the proposed actions, and that the average labor rate is \$65 per work hour. This AD does not require parts. Based on these figures, we estimate the total cost of the proposed AD to U.S. operators to be \$101,400 per year.

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. Would 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 proposal 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. 95–ANE–10–AD" in your request.

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 Federal Aviation Administration 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 FAA amends § 39.13 by removing Amendment 39–9346 (60 FR 46758, September 8, 1995) and by adding a new airworthiness directive to read as follows:

General Electric Company: Docket No. 95– ANE–10–AD.

Comments Due Date

(a) The Federal Aviation Administration (FAA) must receive comments on this airworthiness directive (AD) action by February 10, 2006.

Affected ADs

(b) This AD supersedes AD 95–17–15, Amendment 39–9346.

Applicability

(c) This AD applies to General Electric (GE) CF6–45/–50 and CF6–80A turbofan engines with left-hand side links part numbers (P/Ns) 9204M94P01, 9204M94P03, and 9346M99P01, and right-hand side links, P/Ns 9204M94P02, 9204M94P04, and 9346M99P02, installed on the five-link forward engine mount assembly (also known as Configuration 2). These engines are installed on, but not limited to, Boeing DC10–15, DC10–30, 767, and 747 series airplanes and Airbus Industrie A300 and A310 series airplanes.

Unsafe Condition

(d) This AD results from a report of a cracked side link. We are issuing this AD to prevent failure of the side links and possible engine separation from the airplane.

Compliance

(e) You are responsible for having the actions required by this AD performed at every exposure of the side link.

Inspecting and Refurbishing the Side Links

- (f) Inspect and refurbish each side link at every exposure of the side links. Use the following GE Aircraft Engines (GEAE) service bulletins (SBs):
- (1) For CF6–45/–50 series engines, use 3.A. through 3.E. of the Accomplishment Instructions of GEAE SB CF6–50 S/B 72–1255, dated January 26, 2005.
- (2) For CF6–80A series engines, use 3.A. through 3.E. of the Accomplishment Instructions of GEAE SB CF6–80A S/B 72–0797, dated January 26, 2005.

Definition of Exposure of Side Link

(g) A side link is exposed when one or more bolts that attach the side links to the fan frame—front high pressure compressor case are removed, or when the bolt attaching the side link to the mount platform is removed.

Alternative Methods of Compliance

(h) The Manager, Engine Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Related Information

(i) None.

Issued in Burlington, Massachusetts, on December 1, 2005.

Peter A. White,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service. [FR Doc. 05–23898 Filed 12–9–05; 8:45 am] BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2005-21880; Directorate Identifier 2004-NM-216-AD]

RIN 2120-AA64

Airworthiness Directives; Boeing Model 767–300 and –300F Series Airplanes

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

ACTION: Proposed rule; withdrawal.

SUMMARY: The FAA withdraws a notice of proposed rulemaking (NPRM) that proposed a new airworthiness directive (AD) for certain Boeing Model 767–300

and –300F series airplanes. The proposed AD would have required a one-time operational test of the pilots' seat locks and the seat tracks to ensure that the seats lock in position and the seat tracks are aligned correctly; and realignment of the seat tracks, if necessary. Since the proposed AD was issued, we have received new data that the affected airplanes are included in the applicability of an existing AD that addresses the unsafe condition. Accordingly, the proposed AD is withdrawn.

ADDRESSES: You may examine the 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 U.S. Department of Transportation, 400 Seventh Street, SW., room PL–401, Washington, DC. This docket number is FAA–2005–21880; the directorate identifier for this docket is 2004–NM–216–AD.

FOR FURTHER INFORMATION CONTACT: Sue Rosanske, Aerospace Engineer, Cabin Safety and Environmental Systems Branch, ANM–150S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98055–4056; telephone (425) 917–6448; fax (425) 917–6590.

SUPPLEMENTARY INFORMATION:

Discussion

We proposed to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) with a notice of proposed rulemaking (NPRM) for a new AD for certain Boeing Model 767-300 and -300F series airplanes. That NPRM was published in the Federal Register on July 21, 2005 (70 FR 42008). The NPRM would have required a one-time operational test of the pilots' seat locks and the seat tracks to ensure that the seats lock in position and the seat tracks are aligned correctly; and re-alignment of the seat tracks, if necessary. The NPRM resulted from reports indicating that a pilot's seat slid from the forward to the aft-most position during acceleration and take-off. The proposed actions were intended to prevent uncommanded movement of the pilots' seats during acceleration and take-off of the airplane, and consequent reduced controllability of the airplane.

Actions Since NPRM Was Issued

Since we issued the NPRM, we have determined that the affected Boeing Model 767–300 and –300F series airplanes, variable numbers (V/Ns) VK145, VL941, VN968, VW714, and VW715, are already included in the applicability of existing AD 98–03–10, amendment 39–10302 (63 FR 5725, February 4, 1998). We have further determined that, since the identified unsafe condition is being adequately addressed on these five affected airplanes by existing AD 98–03–10, it is unnecessary to provide further rulemaking at this time.

Comments

We provided the public the opportunity to participate in the development of this AD. We have considered the comments received.

Request To Remove Certain Airplanes From the Applicability

Two commenters request that we remove certain airplanes from the applicability of the NPRM. One commenter operates the affected airplane having V/N VL914, which corresponds to line number (L/N) 637. (We infer the commenter meant to reference V/N VL941.) A second commenter operates affected airplanes having V/Ns VW714 and VW715, which correspond to L/Ns 638 and 640, respectively. Both commenters state that their affected airplanes are included in the applicability of AD 98-03-10, which is applicable to certain Model 737, 747, 757, and 767 airplanes, having certain line numbers; equipped with nonpowered IPECO pilots' seats. Of the affected Model 767 airplanes, AD 98-03-10 is applicable to L/Ns 1 through 642 inclusive.

As discussed previously, we agree with the commenter's request.

FAA's Conclusions

Upon further consideration, we have determined that the five Model 767–300 and –300F series airplanes, which were added to the effectivity of Boeing Special Attention Service Bulletin 767–25–0244, Revision 2, dated September 2, 2004, are included in the applicability of an existing AD that addresses the unsafe condition. Accordingly, the NPRM is withdrawn.

Withdrawal of the NPRM does not preclude the FAA from issuing another related action or commit the FAA to any course of action in the future.

Regulatory Impact

Since this action only withdraws an NPRM, it is neither a proposed nor a final rule and therefore is not covered under Executive Order 12866, the Regulatory Flexibility Act, or DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979).

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Withdrawal

Accordingly, we withdraw the NPRM, Docket No. FAA–2005–21880, Directorate Identifier 2004–NM–216–AD, which was published in the **Federal Register** on July 21, 2005 (70 FR 42008).

Issued in Renton, Washington, on December 6, 2005.

Kevin M. Mullin,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 05–23905 Filed 12–9–05; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG-107722-00]

RIN 1545-AY22

Corporate Estimated Tax

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of previous proposed rules, notice of proposed rulemaking, and notice of public hearing.

SUMMARY: This document withdraws proposed regulations relating to corporate estimated taxes. This document also contains new proposed regulations that provide guidance to corporations with respect to estimated tax requirements. These proposed regulations generally affect corporate taxpayers who are required to make estimated tax payments. These proposed amendments reflect changes to the law since 1984. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by February 22, 2006. Outlines of topics to be discussed at the public hearing scheduled for March 15, 2006, must be received by February 22, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-107722-00), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-107722-00), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent