

**INFORMATION** section, on page 15340, in the 3rd column, correct the sentence beginning "In January 2002," to read "In January 2005 \* \* \*" On page 15342, in the 1st column, in § 442.2(a), correct "January 2002" to read "January 2005."

#### Additional Public Notification

Public awareness of all segments of rulemaking and policy development is important. Consequently, in an effort to ensure that the public and in particular minorities, women, and persons with disabilities, are aware of this correction, FSIS will announce it online through the FSIS Web page located at [http://www.fsis.usda.gov/regulations\\_&\\_policies/2006\\_Proposed\\_Rules\\_Index/index.asp](http://www.fsis.usda.gov/regulations_&_policies/2006_Proposed_Rules_Index/index.asp).

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directives and notices. Customers can add or delete subscriptions themselves and have the option to password protect their account.

Done in Washington, DC, on April 14, 2006.

**Barbara J. Masters,**

*Administrator.*

[FR Doc. E6-5866 Filed 4-18-06; 8:45 am]

**BILLING CODE 3410-DM-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. FAA-2006-24034; Directorate Identifier 2006-NE-05-AD]

RIN 2120-AA64

#### **Airworthiness Directives; Pratt & Whitney PW4077D, PW4084D, PW4090, and PW4090-3 Turbofan Engines**

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

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

**SUMMARY:** The FAA proposes to adopt a new airworthiness directive (AD). This proposed AD is for Pratt & Whitney (PW) PW4077D, PW4084D, PW4090, and PW4090-3 turbofan engines that were reassembled with certain previously used high pressure compressor (HPC) exit brush seal assembly parts and certain new or refurbished HPC exit diffuser air seal inner lands. This proposed AD would require replacing the HPC exit inner and outer brush seal packs with new brush seal packs, or replacing the HPC exit brush seal assembly with a new HPC exit brush seal assembly. This proposed AD results from a report of oil leaking into the high pressure turbine (HPT) interstage cavity and igniting, leading to an uncontained failure of the 2nd stage turbine air seal and engine in-flight shutdown. We are proposing this AD to prevent uncontained engine failure, damage to the airplane, and injury to passengers.

**DATES:** We must receive any comments on this proposed AD by June 19, 2006.

**ADDRESSES:** Use one of the following addresses to comment on this proposed AD.

- DOT Docket Web site: Go to <http://dms.dot.gov> and follow the instructions for sending your comments electronically.

- Government-wide rulemaking Web site: Go to <http://www.regulations.gov>

and follow the instructions for sending your comments electronically.

- Mail: Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, Room PL-401, Washington, DC 20590-0001.

- Fax: (202) 493-2251.
- Hand Delivery: Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

You can get the service information identified in this proposed AD from Pratt & Whitney, 400 Main St., East Hartford, CT 06108; telephone (860) 565-8770; fax (860) 565-4503.

You may examine the comments on this proposed AD in the AD docket on the Internet at <http://dms.dot.gov>.

#### **FOR FURTHER INFORMATION CONTACT:**

Antonio Cancelliere, Aerospace Engineer, Engine Certification Office, FAA, Engine and Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803-5213; telephone (781) 238-7751; fax (781) 238-7199.

#### **SUPPLEMENTARY INFORMATION:**

##### **Comments Invited**

We invite you to send us any written relevant data, views, or arguments regarding this proposal. Send your comments to an address listed under **ADDRESSES**. Include "Docket No. FAA-2006-24034; Directorate Identifier 2006-NE-05-AD" in the subject line of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of the proposed AD. We will consider all comments received by the closing date and may amend the proposed AD in light of those comments.

We will post all comments we receive, without change, to <http://dms.dot.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact with FAA personnel concerning this proposed AD. Using the search function of the DOT Web site, anyone can find and read the comments in any of our dockets. The dockets include the name of the individual who sent the comment (or signed the comment on behalf of an association, business, labor union, etc.). You may review the DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78) or you may visit <http://dms.dot.gov>.

##### **Examining the AD Docket**

You may examine the docket that contains the proposal, any comments

received and, any final disposition in person at the DOT Docket Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone (800) 647-5227) is located on the plaza level of the Department of Transportation Nassif Building at the street address stated in **ADDRESSES**. Comments will be available in the AD docket shortly after the Docket Management Facility receives them.

### Discussion

In June 2005, a PW4090 engine installed on a Boeing 777 airplane experienced an uncontained HPT interstage air seal failure, penetrating the engine case. The investigation revealed that the primary failure of this event was a fractured HPC exit diffuser air seal. The inner land of the HPC exit diffuser air seal was fractured, causing oil leakage from the No. 3 bearing compartment and an internal oil fire. This oil fire elevated the temperature in the HPT cavity that led to the failure of the HPT interstage air seal. The engine build configuration of this event included a previously used HPC exit inner brush seal pack assembled with a refurbished outer seal pack. Root cause investigation continues to focus on the operating environment surrounding the HPC exit diffuser air seal location. Further analysis performed on the seal system indicates its sensitivity to unsteady airflow through the system under specific brush seal geometry and operating conditions. This unsteady airflow contributes to an increase of the dynamic stress level on the HPC exit diffuser air seal inner land, causing it to crack. Based on these results of the ongoing investigation, PW recommends the replacement of the inner brush seal pack when the HPC exit brush outer seal pack is replaced. Any oil escape resulting from a fractured HPC diffuser air seal has the potential to ignite and compromise the integrity of the 1st and 2nd stage HPT disk. A disk failure would cause high kinetic energy material to release and penetrate the engine casing and airplane fuselage. This condition, if not corrected, could result in uncontained engine failure, damage to the airplane, and injury to passengers.

### Relevant Service Information

We have reviewed and approved the technical contents of PW Service Bulletin (SB) No. PW4G-112-A72-280, Revision 1, dated March 21, 2006. That SB applies to engines that were reassembled with a previously used HPC exit brush seal pack, part number (P/N) 50J894-01, and a new or

refurbished HPC exit diffuser air seal inner land, P/N 55H869. That SB describes procedures for replacing the inner and outer brush seal packs on the HPC exit brush seal assemblies.

### 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 replacing the HPC exit inner and outer brush seal packs with new HPC exit inner and outer brush seal packs, or replacing the HPC exit brush seal assembly with a new HPC exit brush seal assembly. The proposed AD would require you to use the service information described previously to perform the HPC exit inner and outer brush seal pack replacements.

### Interim Action

These actions are interim actions and we may take further rulemaking actions in the future.

### Costs of Compliance

We estimate that this proposed AD would affect 76 PW PW4077D, PW4084D, PW4090, and PW4090-3 turbofan engines installed on airplanes of U.S. registry. We also estimate that it would take about 9 work hours per engine to perform the proposed parts replacement, and that the average labor rate is \$80 per work hour. Required parts would cost about \$100,017 per engine. Based on these figures, we estimate the total cost of the proposed AD to U.S. operators to be \$7,656,012.

### 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 regulatory evaluation of the estimated costs to comply with this proposed AD. 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

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 adding the following new airworthiness directive:

**Pratt & Whitney:** Docket No. FAA-2006-24034; Directorate Identifier 2006-NE-05-AD.

#### Comments Due Date

(a) The Federal Aviation Administration (FAA) must receive comments on this airworthiness directive (AD) action by June 19, 2006.

#### Affected ADs

- (b) None.

#### Applicability

(c) This AD applies to Pratt & Whitney (PW) PW4077D, PW4084D, PW4090, and PW4090-3 turbofan engines that were:

- (1) Reassembled with a previously used high pressure compressor (HPC) exit inner brush seal pack, part number (P/N) 50J894-01; and

(2) Reassembled with a new or refurbished HPC exit diffuser air seal inner land, P/N 55H869.

(d) These engines are installed on, but not limited to, Boeing 777 airplanes.

#### Unsafe Condition

(e) This AD results from a report of oil leaking into the high pressure turbine interstage cavity and igniting, leading to an uncontained failure of the 2nd stage turbine air seal and engine in-flight shutdown. We are issuing this AD to prevent uncontained engine failure, damage to the airplane, and injury to passengers.

#### Compliance

(f) You are responsible for having the actions required by this AD performed at the following compliance times, unless the actions have already been done.

(g) Replace the HPC exit inner and outer brush seal packs with new HPC exit inner and outer brush seal packs, or replace the HPC exit brush seal assembly with a new HPC exit brush seal assembly as follows:

(1) By 3,000 cycles-since-last-overhaul (CSLO) or by March 31, 2007, whichever occurs later; however

(2) If on March 31, 2007, the engine has not accumulated 3,000 CSLO, then by 3,000 CSLO, or December 31, 2008, whichever occurs first.

(h) Use the Accomplishment Instructions of PW Service Bulletin No. PW4G-112-A72-280, Revision 1, dated March 21, 2006, to do the inner and outer brush pack replacements.

#### Alternative Methods of Compliance

(i) 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

(j) None.

Issued in Burlington, Massachusetts, on April 13, 2006.

**Francis A. Favara,**

*Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

[FR Doc. E6-5843 Filed 4-18-06; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-148568-04]

RIN 1545-BE72

#### Time for Filing Employment Tax Returns and Modifications to the Deposit Rules; Hearing Cancellation

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

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of cancellation of a public hearing on proposed rulemaking relating to the annual filing of Federal employment tax deposits for employees in the Employers' Annual Federal Tax Program (Form 944) under sections 6302 and 31.6302-1 of the Internal Revenue Code.

**DATES:** The public hearing originally scheduled for Wednesday, April 26, 2006 at 10 a.m., is cancelled.

#### FOR FURTHER INFORMATION CONTACT:

Treena Garrett of the Publications and Regulations Branch, Associate Chief Counsel (Procedure and Administration) at (202) 622-7180 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that appeared in the **Federal Register** on Tuesday, January 3, 2006 (71 FR 46), announced that a public hearing was scheduled for Wednesday, April 26, 2006, at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is proposed regulations under sections 6302 and 31.6302-1 of the Internal Revenue Code. The public comment period for these proposed regulations expired on Wednesday, April 3, 2006. Outlines of oral comments were due on Wednesday, April 5, 2006.

The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit outlines of the topics to be addressed. As of Wednesday, April 12, 2006, no one has requested to speak. Therefore, the public hearing scheduled for Wednesday, April 26, 2006, is cancelled.

**Guy R. Traynor,**

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

[FR Doc. E6-5814 Filed 4-18-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-150313-01]

RIN 1545-BA80

#### Withdrawal of Proposed Regulations Relating to Redemptions Taxable as Dividends

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

**ACTION:** Withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document withdraws a notice of proposed rulemaking relating to redemptions of stock in which the redemption proceeds are treated as a dividend distribution. The proposed regulations were published on October 18, 2002 (67 FR 64331). After consideration of the comments received, the IRS and Treasury Department have decided to withdraw the proposed regulations.

**DATES:** These proposed regulations are withdrawn April 19, 2006.

#### FOR FURTHER INFORMATION CONTACT:

Theresa M. Kolish (202) 622-7750 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

#### Background

On October 18, 2002, the IRS and Treasury Department issued proposed regulations providing guidance under sections 302 and 304 of the Internal Revenue Code regarding the treatment of the basis of stock redeemed or treated as redeemed. Section 302 provides that a corporation's redemption of its stock is treated as a distribution in part or full payment in exchange for the stock if the redemption satisfies certain criteria. If the redemption does not satisfy any of these criteria, the redemption is treated as a distribution to which section 301 applies. Under section 301(c)(1), a distribution is first treated as a dividend to the extent of earnings and profits. The remaining portion of a distribution, if any, is applied against and reduces basis of stock, and finally is treated as gain from the sale or exchange of property pursuant to section 301(c)(2) and (3).

Section 304(a)(1) treats the acquisition of stock by a corporation from one or more persons that are in control of both the acquiring and issuing corporation as if the property received for the acquired stock was received in a distribution in redemption of the stock of the acquiring corporation. Accordingly, the proposed section 302 regulations also would apply to these transactions.