Note 2: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

Special Flight Permits

(c) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Note 3: The subject of this AD is addressed in French airworthiness directive 2001–505– 059(B), dated October 17, 2001.

Issued in Renton, Washington, on April 7, 2003.

Ali Bahrami,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 03–8891 Filed 4–10–03; 8:45 am] BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. 2002-NM-16-AD]

RIN 2120-AA64

Airworthiness Directives; Airbus Model A319, A320, and A321 Series Airplanes

AGENCY: Federal Aviation Administration, DOT. **ACTION:** Notice of proposed rulemaking (NPRM).

SUMMARY: This document proposes the adoption of a new airworthiness directive (AD) that is applicable to certain Airbus Model A319, A320, and A321 series airplanes equipped with certain cockpit lateral fixed windows manufactured by PPG Aerospace. This proposal would require a detailed inspection of the cockpit lateral fixed windows to detect moisture ingression and delamination, and follow-on/ corrective actions as applicable. This proposed AD also provides for an optional terminating action for the repetitive inspections. This action is necessary to prevent moisture ingression and delamination of the cockpit lateral fixed windows, which could result in the loss of the outer glass ply, and consequent damage to the airplane and injury to people or damage to property on the ground. This action is intended to address the identified unsafe condition.

DATES: Comments must be received by May 12, 2003.

ADDRESSES: Submit comments in triplicate to the Federal Aviation

Administration (FAA), Transport Airplane Directorate, ANM-114, Attention: Rules Docket No. 2002-NM-16-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056. Comments may be inspected at this location between 9 a.m. and 3 p.m., Monday through Friday, except Federal holidays. Comments may be submitted via fax to (425) 227-1232. Comments may also be sent via the Internet using the following address: 9-anmnprmcomment@faa.gov. Comments sent via fax or the Internet must contain "Docket No. 2002-NM-16-AD" in the subject line and need not be submitted in triplicate. Comments sent via the Internet as attached electronic files must be formatted in Microsoft Word 97 for Windows or ASCII text.

The service information referenced in the proposed rule may be obtained from Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. This information may be examined at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington.

FOR FURTHER INFORMATION CONTACT: Dan Rodina, Aerospace Engineer, International Branch, ANM–116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055–4056; telephone (425) 227–2125; fax (425) 227–1149.

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 shall 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, specified above, will be considered before taking action on the proposed rule. The proposals contained in this action may be changed in light of the comments received.

Submit comments using the following format:

• Organize comments issue-by-issue. For example, discuss a request to change the compliance time and a request to change the service bulletin reference as two separate issues.

• For each issue, state what specific change to the proposed AD is being requested.

• Include justification (*e.g.*, reasons or data) for each request.

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 comments submitted in response to this action must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket Number 2002–NM–16–AD." The postcard will be date stamped and returned to the commenter.

Availability of NPRMs

Any person may obtain a copy of this NPRM by submitting a request to the FAA, Transport Airplane Directorate, ANM–114, Attention: Rules Docket No. 2002–NM–16–AD, 1601 Lind Avenue, SW., Renton, Washington 98055–4056.

Discussion

The Direction Generale de l'Aviation Civile (DGAC), which is the airworthiness authority for France, notified the FAA that an unsafe condition may exist on certain Airbus Model A319, A320, and A321 series airplanes equipped with certain cockpit lateral fixed windows manufactured by PPG Aerospace. The DGAC advises that an operator reported partial separation of the outer glass ply of the right-hand cockpit lateral fixed window. This window had been previously identified as having delamination in the lower forward corner. Investigation revealed that a process used in the manufacturing of these windows was deficient, resulting in moisture ingress and delamination of the outer glass ply. This condition, if not corrected, could result in loss of the outer glass ply, and consequent damage to the airplane and injury to people or damage to property on the ground.

Explanation of Relevant Service Information

Airbus has issued Service Bulletin A320–56–1009, Revision 01, including Appendix 01 and Reporting Sheet, dated July 4, 2002. This service bulletin describes procedures for a detailed inspection of cockpit lateral fixed windows manufactured by PPG Aerospace having part number (P/N) NP–165313–1 or NP–165313–2, and having a serial number (S/N) below 95001H0001 (PPG Aerospace manufacturing date before January 1, 1995), to detect moisture ingression evidenced by urethane degradation or delamination. For windows having no moisture ingression, the service bulletin describes procedures for either followon repetitive inspections of those windows to detect moisture ingression; or replacement of those windows with windows having P/N NP-165313-1 or NP-165313-2, and S/N 95001H0001 or above (PPG Aerospace manufacturing date January 1, 1995, or after), or with windows having P/N NP-165313-3 or NP-165313-4. For windows having urethane degradation, the service bulletin describes procedures for replacement of those windows with windows having a certain P/N and S/N. For windows having delamination, the service bulletin describes procedures for measuring the length of the delamination, and either performing follow-on repetitive inspections or replacing the windows with windows having a certain P/N and S/N, depending on the length of the delamination. Accomplishment of the replacement described in the service bulletin would eliminate the need for repetitive inspections.

The DGAC classified this service bulletin as mandatory and issued French airworthiness directive 2001– 632(B), dated December 26, 2001, in order to assure the continued airworthiness of these airplanes in France.

The Airbus service bulletin references PPG Aerospace Service Bulletin NP– 165313–56–001, dated May 15, 2001, as an additional source of service information for accomplishing the actions described previously.

FAA's Conclusions

These airplane models are manufactured in France and are type certificated for operation in the United States under the provisions of section 21.29 of the Federal Aviation Regulations (14 CFR 21.29) and the applicable bilateral airworthiness agreement. Pursuant to this bilateral airworthiness 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 AD action is necessary for products of these type designs that are certificated for operation in the United States.

Explanation of Requirements of Proposed Rule

Since an unsafe condition has been identified that is likely to exist or develop on other airplanes of the same type designs registered in the United States, the proposed AD would require accomplishment of the actions specified in the Airbus service bulletin described previously. This proposed AD also would provide for optional terminating action for the repetitive inspections.

Operators should note that, to be consistent with the findings of the DGAC, we have determined that the repetitive inspections proposed by this AD can be allowed to continue in lieu of accomplishment of the optional terminating replacement, provided that no moisture ingression or delamination is found during the inspections. In making this determination, we consider that, in this case, long-term continued operational safety will be adequately assured by accomplishing the repetitive inspections to detect moisture ingression and delamination before they represent a hazard to the airplane.

Difference Between Service Information and Proposed Rule

Operators should note that, although Airbus Service Bulletin A320–56–1009, Revision 01, recommends that, in Appendix 01, operators submit inspection findings to Airbus, this AD does not include such a reporting requirement.

Cost Impact

The FAA estimates that 36 Model A319, A320, and A321 series airplanes of U.S. registry would be affected by this proposed AD, that it would take approximately 2 work hours per airplane to accomplish the proposed detailed inspection to identify moisture ingression of certain identified cockpit lateral fixed windows, at an average labor rate of \$60 per work hour. Based on these figures, the cost impact of the detailed inspection proposed by this AD on U.S. operators is estimated to be \$4,320, or \$120 per airplane, per inspection cycle.

The cost impact figure discussed above based on assumptions that no operator has yet accomplished any of the proposed requirements of this AD action, and that no operator would accomplish those actions in the future if this AD were not adopted. The cost impact figures discussed in AD rulemaking actions represent only the time necessary to perform the specific actions actually required by the AD. These figures typically do not include incidental costs, such as the time required to gain access and close up, planning time, or time necessitated by other administrative actions.

Should an operator elect to accomplish the optional terminating replacement that would be provided by this AD action, we estimate that it would take approximately 4 work hours per airplane to accomplish it, at an average labor rate of \$60 per work hour. Based on these figures, the cost impact of the optional terminating replacement would be \$240 per airplane.

Regulatory Impact

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 the following new airworthiness directive:

Airbus: Docket 2002–NM–16–AD.

Applicability: Model A319, A320, and A321 series airplanes, certificated in any category; equipped with PPG Aerospace cockpit lateral fixed windows having part number (P/N) NP–165313–1 or NP–165313– 2, and having a serial number (S/N) below 95001H0001 (PPG Aerospace manufacturing date before January 1, 1995).

Note 1: This AD applies to each airplane identified in the preceding applicability provision, 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 (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, unless accomplished previously.

To prevent moisture ingression and delamination of the cockpit lateral fixed windows, which could result in the loss of the outer glass ply, and consequent damage to the airplane and injury to people or damage to property on the ground, accomplish the following:

Repetitive Inspections and Replacement, if Necessary

(a) Within 500 flight hours after the effective date of this AD, perform a detailed inspection to detect urethane degradation or delamination of the outer glass ply; per the Accomplishment Instructions of Airbus Service Bulletin A320–56–1009, Revision 01, excluding Appendix 01 and Reporting Sheet, dated July 4, 2002.

Note 2: For the purposes of this AD, a detailed inspection is defined as: "An intensive visual examination of a specific structural area, system, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally supplemented with a direct source of good lighting at intensity deemed appropriate by the inspector. Inspection aids such as mirror, magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required."

(1) If no urethane degradation or delamination is found: Accomplish the actions specified in paragraph (a)(1)(i) or (a)(1)(ii) of this AD.

(i) Repeat the inspection required by paragraph (a) of this AD thereafter at intervals not to exceed 500 flight hours, until the replacement specified in paragraph (a)(1)(ii) of this AD has been accomplished; or

(ii) Within 500 flight hours after the inspection required by paragraph (a) of this AD: Replace the cockpit lateral fixed windows with new windows having P/N NP– 165313–1 or NP–165313–2, and S/N 95001H0001 or above (PPG Aerospace manufacturing date January 1, 1995, or after); or with new windows having P/N NP– 165313–3 or NP–165313–4, per the Accomplishment Instructions of the service bulletin. Accomplishment of the replacement terminates the requirements of this AD.

(2) If any urethane degradation is found: Within 50 flight hours after the inspection required by paragraph (a) of this AD, accomplish the replacement specified in paragraph (a)(1)(ii) of this AD.

(3) If any delamination is found: Before further flight, measure the length of the delamination per the Accomplishment Instructions of the service bulletin. (i) If the length of the delamination is less than or equal to 1.0 inch (25.4 millimeters (mm)): Accomplish the actions specified in paragraph (a)(1)(i) or (a)(1)(ii) of this AD.

(ii) If the length of the delamination is greater than 1.0 inch (25.4 mm): Within 50 flight hours after the inspection required by paragraph (a) of this AD, accomplish the actions specified in paragraph (a)(1)(ii) of this AD.

Note 3: The Airbus service bulletin references PPG Aerospace Service Bulletin NP–165313–56–001, dated May 15, 2001, as an additional source of service information for accomplishing the applicable actions required by this AD.

Actions Accomplished per Previous Issue of Service Bulletin

(b) Actions accomplished before the effective date of this AD per Airbus Service Bulletin A320–56–1009, dated August 30, 2001, are considered acceptable for compliance with the actions required by this AD.

Alternative Methods of Compliance

(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, International Branch, ANM–116, FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM–116.

Note 4: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM–116.

Special Flight Permits

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

Note 5: The subject of this AD is addressed in French airworthiness directive 2001– 632(B), dated December 26, 2001.

Issued in Renton, Washington, on April 7, 2003.

Ali Bahrami,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 03–8893 Filed 4–10–03; 8:45 am] BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-126485-01]

RIN 1545-BA06

Statutory Mergers and Consolidations; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of location of public hearing.

SUMMARY: This document changes the location of the public hearing on proposed regulations relating to statutory mergers and consolidations under section 368 of the Internal Revenue Code.

DATES: The public hearing will be held on Wednesday, May 21, 2003, beginning at 10 a.m.

ADDRESSES: The public hearing originally scheduled in room 4718, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC, is changed to the auditorium, room 7218, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT:

Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing contact Guy R. Traynor of the Regulations Unit, Associate Chief Counsel, (Procedure and Administration) at (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on January 24, 2003 (68 FR 3477), announced that a public hearing on proposed regulations relating to statutory mergers and consolidations under section 368 of the Internal Revenue Code would be held on Wednesday, May 21, 2003, beginning at 10 a.m. in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

The location of the public hearing has changed. The hearing is scheduled for Wednesday, May 21, 2003, beginning at 10 a.m. in the auditorium, room 7218, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Because of controlled access restrictions, attendees are not admitted beyond the lobby of the Internal Revenue Building until 9:30 a.m. The IRS will prepare an agenda showing the scheduling of the speakers after the