#### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

14 CFR Part 39

[Docket No. 2003-NE-05-AD]

RIN 2120-AA64

Airworthiness Directives; Turbomeca S.A. Arrius 2 B1, 2 B1A, 2 B1A 1, and 2 K1 Turboshaft Engines

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

**ACTION:** Notice of proposed rulemaking

(NPRM).

**SUMMARY:** The FAA proposes to adopt a new airworthiness directive (AD) for Turbomeca S.A. Arrius 2 B1, 2 B1A, 2 B1A 1, and 2 K1 turboshaft engines. This proposed AD would require replacement of the gas generator high pressure (HP) turbine disk before further flight after the engine has accumulated 5 minutes of operating time at the 21/2 minute one engine inoperative (OEI) power rating. This proposed AD is prompted by a failure of an HP turbine blade during accelerated aging simulation tests performed by the manufacturer on an Arrius 2 B1A engine. The actions specified in this proposed AD are intended to prevent engine failure of the only operating engine while experiencing an OEI condition.

**DATES:** We must receive any comments on this proposed AD by July 21, 2003. **ADDRESSES:** Use one of the following

addresses to submit comments on this proposed AD:

• By mail: Federal Aviation Administration (FAA), New England Region, Office of the Regional Counsel, Attention: Rules Docket No. 2003–NE– 05–AD, 12 New England Executive Park, Burlington, MA 01803–5299.

- By fax: (781) 238-7055.
- By e-mail: 9-ane-adcomment@faa.gov.

You may get the service information identified in this proposed AD from Turbomeca S.A., 64511 Bordes Cedex, France; telephone 33 05 59 64 40 00, fax 33 05 59 64 60 80.

You may examine the AD docket at the FAA, New England Region, Office of the Regional Counsel, 12 New England Executive Park, Burlington, MA.

# FOR FURTHER INFORMATION CONTACT:

Antonio Cancelliere, Aerospace Engineer, Engine Certification Office, FAA, Engine and Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803–5299; telephone (781) 238–7751; fax (781) 238–7199.

#### SUPPLEMENTARY INFORMATION:

#### **Comments Invited**

We invite you to submit any written relevant data, views, or arguments regarding this proposal. Send your comments to an address listed under ADDRESSES. Include "AD Docket No. 2003–NE–05–AD" in the subject line of your comments. If you want us to acknowledge receipt of your mailed comments, send us a self-addressed, stamped postcard with the docket number written on it; we will datestamp your postcard and mail it back to you. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of the proposed AD. If a person contacts us through a nonwritten communication, and that contact relates to a substantive part of this proposed AD, we will summarize the contact and place the summary in the docket. We will consider all comments received by the closing date and may amend the proposed AD in light of those comments.

We are reviewing the writing style we currently use in regulatory documents. We are interested in your comments on whether the style of this document is clear, and your suggestions to improve the clarity of our communications that affect you. You may get more information about plain language at <a href="http://www.plainlanguage.gov">http://www.plainlanguage.gov</a>.

# **Examining the AD Docket**

You may examine the AD Docket (including any comments and service information), by appointment, between 8 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays. See ADDRESSES for the location.

#### Discussion

The Direction Generale de L'Aviation Civile (DGAC), which is the airworthiness authority for France, recently notified the FAA that an unsafe condition may exist on Turbomeca S.A. Arrius 2 B1, 2 B1A, 2 B1A 1, and 2 K1 turboshaft engines. The DGAC advises that the manufacturer has performed accelerated aging simulation tests on an Arrius 2 B1A engine. The simulation tests were interrupted due to a failure of an HP turbine blade while the engine was running at the "one engine inoperative" power rating. The manufacturer has concluded that prolonged exposure of the HP turbine disk and blades at the 21/2 minute OEI power rating may cause high exhaust gas temperature to initiate a creeping phenomenon of the blade material, leading to blade and disk failure. To

date, no such failure event in the worldwide fleet has been reported.

# FAA's Determination and Requirements of the Proposed AD

These Turbomeca S.A. Arrius 2 B1, 2 B1A, 2 B1A 1, and 2 K1 turboshaft engines, manufactured in France, 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 us informed of the situation described above. We have examined the DGAC's findings, reviewed all available information, and determined that AD action is necessary for products of this type design that are certificated for operation in the United States. Therefore, we are proposing this AD, which would require replacement of the gas generator HP turbine disk before further flight after an engine's accumulated operating time at the 21/2 minute OEI power rating exceeds 5 minutes.

# Changes to 14 CFR Part 39—Effect on the Proposed AD

On July 10, 2002, we published a new version of 14 CFR part 39 (67 FR 47997, July 22, 2002), which governs the FAA's AD system. This regulation now includes material that relates to altered products, special flight permits, and alternative methods of compliance. This material previously was included in each individual AD. Since this material is included in 14 CFR part 39, we will not include it in future AD actions.

## **Costs of Compliance**

There are approximately 396 Turbomeca S.A. Arrius 2 B1, 2 B1A, and 2 B1A 1, turboshaft engines, and 57 Arrius 2 K1 turboshaft engines of the affected design in the worldwide fleet. We estimate that 57 engines installed on helicopters of U.S. registry would be affected by this proposed AD. To date, no failure events in the worldwide fleet have been reported. Since the engine operating time usage at the 2½ minute OEI power rating is very limited, no cost to U.S. operators is foreseen.

### **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. 2003–NE–05–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 adding the following new airworthiness directive:

Turbomeca S.A.: Docket No. 2003–NE–05–AD.

#### **Comments Due Date**

(a) The Federal Aviation Administration (FAA) must receive comments on this airworthiness directive (AD) action by July 21, 2003.

#### Affected ADs

(b) None.

#### Applicability

(c) This AD is applicable to Turbomeca S.A. Arrius 2 B1, 2 B1A, 2 B1A 1, and 2 K1 turboshaft engines. These engines are installed on, but not limited to, Eurocopter Deutschland GmbH model EC135 T1 and Agusta S.p.A. model A109 helicopters.

#### **Unsafe Condition**

(d) This AD was prompted by a failure of an HP turbine blade during accelerated aging simulation tests performed by the manufacturer on an Arrius 2 B1A engine. The actions specified in this AD are intended to prevent engine failure of the only operating engine while at one engine inoperative (OEI) condition.

#### Compliance

(e) Compliance with this AD is required as indicated, unless already done.

(f) After the effective date of this AD, replace the gas generator HP turbine disk before further flight after the engine has accumulated 5 minutes operating time at the  $2\frac{1}{2}$  minute OEI power rating.

#### **Alternative Methods of Compliance**

(g) Alternative methods of compliance must be requested in accordance with 14 CFR part 39.19, and must be approved by the Manager, Engine Certification Office, FAA.

#### Material Incorporated by Reference

(h) None.

#### **Related Information**

(i) The subject of this AD is addressed in DGAC airworthiness directive 2003–098(A), dated March 5, 2003, and Turbomeca S.A. Alert Service Letters No. 2174/02/ARRIUS2B1/19 and No. 2175/02/ARRIUS2K1/3, both dated July 30, 2002.

Issued in Burlington, Massachusetts, on May 14, 2003.

#### Francis A. Favara,

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

[FR Doc. 03–12541 Filed 5–19–03; 8:45 am]
BILLING CODE 4910–13–P

#### **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

26 CFR Part 1

[REG-157302-02]

RIN 1545-BB58

# Deemed IRAs in Qualified Retirement Plans

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

**ACTION:** Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations that provide guidance regarding accounts or annuities added to qualified employer plans where such accounts or annuities are to be treated as individual retirement plans. These regulations reflect changes made to the law by the Economic Growth and Tax Relief Reconciliation Act of 2001 and by the Job Creation and Worker Assistance Act of 2002. These regulations will affect administrators of, participants in, and beneficiaries of qualified employer plans.

**DATES:** Written and electronic comments and requests for a public hearing must be received by August 18, 2003.

ADDRESSES: Send submissions to: CC:PA:RU (REG-157302-02) room 5226, 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:RU (REG-157302-02), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington DC. Alternatively, taxpayers may submit comments electronically directly to the IRS Internet site at <a href="https://www.irs.gov/regs">www.irs.gov/regs</a>.

## FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Linda C. Phillips or Robert M. Walsh at (202) 622–6090; concerning submissions and delivery of comments, LaNita VanDyke (202) 622–7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

### **Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by July 21, 2003. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the IRS, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information (see below):

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

The collection of information in this proposed regulation is in § 1.408(q)–1(f)(2). This collection of information is required by the IRS to ensure that the separate requirements of qualified employer plans and individual retirement plans are satisfied. The