## Alternative Methods of Compliance (AMOCs)

(i)(1) The Manager, Seattle ACO, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by a Boeing Company Designated Engineering Representative who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the approval must specifically refer to this AD.

Issued in Renton, Washington, on July 8, 2004.

## Kevin M. Mullin,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 04–16030 Filed 7–14–04; 8:45 am] BILLING CODE 4910–13–P

#### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

#### 14 CFR Part 39

[Docket No. FAA-2004-18602; Directorate Identifier 2003-NM-160-AD]

RIN 2120-AA64

Airworthiness Directives; Airbus Model A300 B2 and B4 Series Airplanes; and Model A300 B4–600, B4–600R, C4– 605R Variant F, and F4–600R (Collectively Called A300–600) Series Airplanes

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

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

**SUMMARY:** The FAA proposes to adopt a new airworthiness directive (AD) for all Airbus Model A300 B2 and B4 series airplanes; and certain Airbus Model A300 B4-600, B4-600R, C4-605R Variant F, and F4-600R (collectively called A300–600) series airplanes. This proposed AD would require an inspection of the skin panels of the wing slats for damage and certain repairs, and applicable related investigative/ corrective actions if necessary. This proposed AD is prompted by the results of an engineering evaluation that revealed that several repairs and some allowable damage limits specified in the structural repair manuals do not provide adequate static and/or fatigue strength for repaired wing slats. We are proposing this AD to find and fix previously done repairs of the wing slats that have inadequate static and/or fatigue strength, which, if not corrected, could result in loss of the slats and

consequent reduced controllability of the airplane.

**DATES:** We must receive comments on this proposed AD by August 16, 2004. **ADDRESSES:** Use one of the following addresses to submit comments 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.
  - By 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 Airbus, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France.

You may examine the contents of this AD docket on the Internet at http://dms.dot.gov, or at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL–401, on the plaza level of the Nassif Building, Washington, DC.

## FOR FURTHER INFORMATION CONTACT: $\operatorname{Tim}$

Backman, Aerospace Engineer, International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (425) 227-2797; fax (425) 227-1149.

#### SUPPLEMENTARY INFORMATION:

#### **Docket Management System (DMS)**

The FAA has implemented new procedures for maintaining AD dockets electronically. As of May 17, 2004, new AD actions are posted on DMS and assigned a docket number. We track each action and assign a corresponding directorate identifier. The DMS AD docket number is in the form "Docket No. FAA–2004–99999." The Transport Airplane Directorate identifier is in the form "Directorate Identifier 2004–NM–999–AD." Each DMS AD docket also lists the directorate identifier ("Old Docket Number") as a cross-reference for searching purposes.

## **Comments Invited**

We invite you to submit any written relevant data, views, or arguments regarding this proposed AD. Send your comments to an address listed under ADDRESSES. Include "Docket No. FAA—

2004–18602; Directorate Identifier 2003–NM–160–AD" at the beginning 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 submitted 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 our docket website, anyone can find and read the comments in any of our dockets, including 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.

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 can get more information about plain language at <a href="http://www.faa.gov/language">http://www.faa.gov/language</a> and <a href="http://www.plainlanguage.gov">http://www.plainlanguage.gov</a>.

#### **Examining the Docket**

You may examine the AD docket 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 DOT street address stated in the ADDRESSES section. Comments will be available in the AD docket shortly after the DMS receives them.

## Discussion

The Direction Générale de l'Aviation Civile (DGAC), which is the airworthiness authority for France, notified us that an unsafe condition may exist on all Airbus Model A300 B2 and B4 series airplanes; and certain Airbus Model A300 B4–600, B4–600R, C4–605R Variant F, and F4–600R (collectively called A300–600) series airplanes. The DGAC advises that the results of an engineering evaluation revealed that several repairs and some allowable damage limits specified in the structural repair manuals do not provide

adequate static and/or fatigue strength for repaired wing slats. Such inadequate static and/or fatigue strength, if not corrected, could result in loss of the slats and consequent reduced controllability of the airplane.

#### **Relevant Service Information**

Airbus has issued Service Bulletin A300-57-6092, Revision 2, dated November 21, 2002 (for Model A300 B4-600, B4-600R, C4-605R Variant F, and F4-600R (collectively called A300-600) series airplanes); and Service Bulletin A300-57-0238, Revision 2, dated November 21, 2002 (for Model A300 B2 and B4 series airplanes). The service bulletins describe procedures for a detailed inspection of the skin panels of the wing slats for damage and certain repairs, and applicable related investigative/corrective actions if necessary. The related investigative actions include inspecting repaired slats to determine the pitch of repair fasteners. The corrective actions include contacting Airbus for certain repair instructions or repairing in accordance with the applicable structural repair manual. We have determined that accomplishment of the actions specified in the service information will adequately address the unsafe condition. The DGAC mandated the service information and issued French airworthiness directive 2003-086(B), effective March 15, 2003, to ensure the continued airworthiness of these airplanes in France.

# FAA's Determination and Requirements of the Proposed AD

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. According to this bilateral airworthiness agreement, the DGAC has kept the FAA informed of the situation described above. We have examined the DGAC's findings, evaluated all pertinent 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 doing the actions specified in the applicable service bulletin described previously, except as discussed under "Differences Between the Proposed AD and Service Bulletins."

# Differences Between the Proposed AD and Service Bulletins

Although the service bulletins specify that operators may contact the manufacturer for disposition of damage in certain areas, this proposed AD would require operators to repair those damaged areas in accordance with a method approved by either the FAA or the DGAC (or its delegated agent). In addition, the applicable service bulletin specifies that the related investigative action does not need to be done for any repair that has a Repair Approval Sheet (RAS) or specific Airbus approval. We have determined that, for any repair that has a specific Airbus approval other than an RAS signed by the DGAC (or its delegated agent), this proposed AD would require accomplishing the related investigative action. These actions are consistent with existing bilateral airworthiness agreements.

## **Costs of Compliance**

This proposed AD would affect about 120 airplanes of U.S. registry. The proposed actions would take about 3 work hours per airplane, at an average labor rate of \$65 per work hour. Based on these figures, the estimated cost of the proposed AD for U.S. operators is \$23,400, or \$195 per airplane.

## **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. 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 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

Accordingly, under the authority delegated to me by the Administrator, the FAA 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 (AD):

Airbus: Docket No. FAA-2004-18602; Directorate Identifier 2003-NM-160-AD.

#### **Comments Due Date**

(a) The Federal Aviation Administration must receive comments on this AD action by August 16, 2004.

## Affected ADs

(b) None.

#### **Applicability**

(c) This AD applies to all airplanes, certificated in any category, as identified in in Table 1 of this AD.

TABLE 1.—APPLICABILITY

Model	Serial numbers
A300 B2 and B4 series airplanes A300 B4–600, B4–600R, C4– 605R Variant F, and F4–600R (collectively called A300–600) series airplanes.	All. 796 and earlier.

#### **Unsafe Condition**

(d) This AD was prompted by the results of an engineering evaluation that revealed that several repairs and some allowable damage limits specified in the structural repair manuals do not provide adequate static and/or fatigue strength for repaired wing slats. We are issuing this AD to find and fix previously done repairs of the wing slats that have inadequate static and/or fatigue strength, which, if not corrected, could result in loss of the slats and consequent reduced controllability 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.

#### Service Bulletins

(f) The term "service bulletin," as used in this AD, means the Accomplishment Instructions of the applicable service bulletin listed in Table 2 of this AD.

## TABLE 2.—SERVICE BULLETINS

For model	Airbus service bulletin
(1) A300–600 series airplanes	A300–57–6092, Revision 02, dated November 21, 2002. A300–57–0238, Revision 02, dated November 21, 2002.

#### Inspection and Related Investigative/ Corrective Actions

(g) Within 18 months or 1,500 flight cycles from the effective date of this AD, whichever occurs first: Do a detailed inspection of the skin panels of the wing slats for damage and certain repairs, and do all applicable related investigative/corrective actions, by accomplishing all the actions in the applicable service bulletin. Do the actions in accordance with the service bulletin, except as required by paragraphs (h) and (i) of this AD. Do any related investigative/corrective action before further flight.

Note 1: For the purposes of this AD, a detailed inspection is "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."

## Differences Between AD and Service Bulletin

(h) If any damage is detected during the inspection required by paragraph (g) of this AD, and the service bulletin recommends contacting Airbus for appropriate action: Before further flight, repair in accordance with a method approved by either the Manager, International Branch, ANM–116, FAA, Transport Airplane Directorate; or the Direction Générale de l'Aviation Civile (DGAC) (or its delegated agent).

(i) If any repair that has a specific Airbus approval other than an Repair Approval Sheet signed by the DGAC (or its delegated agent) is found during the inspection required by paragraph (g) of this AD, and the service bulletin specifies that the related investigative action is not necessary: Before further flight, do the applicable related investigative/corrective actions required by paragraph (g) of this AD.

(j) Where there are differences between this AD and the service bulletin, the AD prevails.

# Alternative Methods of Compliance (AMOCs)

(k) The Manager, International Branch, ANM–116, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19.

## Related Information

(l) French airworthiness directive 2003–086(B), effective March 15, 2003, also addresses the subject of this AD.

Issued in Renton, Washington, on July 8, 2004.

#### Kevin M. Mullin,

Acting Manager, Transport Airplane
Directorate, Aircraft Certification Service.
[FR Doc. 04–16029 Filed 7–14–04; 8:45 am]
BILLING CODE 4910–13–P

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

#### **Internal Revenue Service**

#### 26 CFR Part 1

[REG-150562-03]

RIN 1545-BC67

## Section 1045 Application to Partnerships

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed regulations relating to the application of section 1045 of the Internal Revenue Code (Code) to partnerships and their partners. These regulations provide rules regarding the deferral of gain on a partnership's sale of qualified small business stock and deferral of gain on a partner's sale of qualified small business stock distributed by a partnership. The proposed regulations affect partnerships that invest in qualified small business stock and their partners. This document also provides notice of a public hearing on the proposed regulations.

**DATES:** Written or electronic comments and requests to speak and outlines of topics to be discussed at the public hearing scheduled for Tuesday, November 2, 2004, at 10 a.m. must be received by October 11, 2004.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-150562-03), Room 5203, Internal Revenue Service, PO Box 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-150562-03), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at: www.irs.gov/regs or via the Federal

eRulemaking Portal at www.regulations.gov (IRS and REG–150562–03). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

#### FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Charlotte Chyr, (202) 622–3070, or Jian H. Grant, (202) 622–3050; concerning submissions, the hearing, and/or placement on the building access list to attend the hearing, Sonya Cruse, (202) 622–4693 (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, SE:W:CAR:MP:T:T:SP Washington, DC 20224. Comments on the collection of information should be received no later than September 13, 2004. Comments are

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

specifically requested concerning:

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 can 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 § 1.1045–