spoilers, resulting in reduced controllability of the airplane, accomplish the following:

#### Modification

(a) Within 12 months after the effective date of this AD: Modify the pressure hoses on each ground spoiler actuator, in accordance with Bombardier Service Bulletin 7–27–90, dated September 3, 1999.

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

(b) 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, New York Aircraft Certification Office (ACO), FAA. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, New York ACO.

**Note 2:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the New York ACO.

# **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.

#### Incorporation by Reference

(d) The modification shall be done in accordance with Bombardier Service Bulletin 7-27-90, dated September 3, 1999. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Bombardier, Inc., Bombardier Regional Aircraft Division, 123 Garratt Boulevard, Downsview, Ontario M3K 1Y5, Canada. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the FAA, New York Aircraft Certification Office. 10 Fifth Street, Third Floor, Valley Stream, New York; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

**Note 3:** The subject of this AD is addressed in Canadian airworthiness directive CF-99–29, dated November 3, 1999.

## **Effective Date**

(e) This amendment becomes effective on July 24, 2001.

Issued in Renton, Washington, on June 8, 2001.

## Donald L. Riggin,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 01–15088 Filed 6–18–01; 8:45 am]

BILLING CODE 4910-13-P

## **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

#### 14 CFR Part 39

[Docket No. 2000-NM-291-AD; Amendment 39-12264; AD 2001-12-09]

#### RIN 2120-AA64

Airworthiness Directives; Dassault Model Mystere-Falcon 900 and Falcon 900EX Series Airplanes

**AGENCY:** Federal Aviation Administration, DOT. **ACTION:** Final rule.

SUMMARY: This amendment adopts a new airworthiness directive (AD), applicable to certain Dassault Model Mystere-Falcon 900 and Falcon 900EX series airplanes, that requires replacement of the protective screens of the underfloor structure boxes at frame 25. This amendment is necessary to prevent water from collecting and freezing in the structure boxes at frame 25, which could result in jamming of the flight controls and consequent reduced controllability of the airplane. This action is intended to address the identified unsafe condition.

DATES: Effective July 24, 2001.

The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register as of July 24, 2001.

ADDRESSES: The service information referenced in this AD may be obtained from Dassault Falcon Jet, P.O. Box 2000, South Hackensack, New Jersey 07606. This information may be examined at the Federal Aviation Administration (FAA), Transport Airplane Directorate, Rules Docket, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

## FOR FURTHER INFORMATION CONTACT:

Norman B. Martenson, Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (425) 227-2110; fax (425) 227-1149.

## SUPPLEMENTARY INFORMATION: A

proposal to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) to include an airworthiness directive (AD) that is applicable to certain Dassault Model Mystere-Falcon 900 and Falcon 900EX series airplanes was published in the **Federal Register** on October 30, 2000 (65 FR 64636). That action proposed to require replacement of the protective screens of the underfloor structure boxes at frame 25.

#### Comments

Interested persons have been afforded an opportunity to participate in the making of this amendment. Due consideration has been given to the single comment received.

## **Request To Revise Service Information**

The manufacturer has advised the FAA that, since the issuance of the proposed rule, it has issued Dassault Service Bulletin F900–232, Revision 1, dated November 12, 1999 (for Model Mystere-Falcon 900 series airplanes); and Dassault Service Bulletin F900EX-93, Revision 1, dated November 12, 1999 (for Model Falcon 900EX series airplanes); and requests that the final rule be revised to require accomplishment of the actions in accordance with these new revisions of the service bulletins. The FAA agrees with the manufacturer's request. We have reviewed and approved Revision 1 of these service bulletins, and find that they are essentially identical to the original versions (which were cited as the appropriate sources of service information for accomplishment of the actions in the proposed rule). The final rule has been revised to require accomplishment of the actions in accordance with either the original issue or Revision 1 of the applicable service bulletin.

## Conclusion

After careful review of the available data, including the comment noted above, the FAA has determined that air safety and the public interest require the adoption of the rule with the changes described previously. The FAA has determined that these changes will neither increase the economic burden on any operator nor increase the scope of the AD.

## **Cost Impact**

The FAA estimates that 127 Dassault Model Mystere-Falcon 900 and Falcon 900EX series airplanes of U.S. registry will be affected by this AD, that it will take approximately 5 work hours per airplane to accomplish the required actions, and that the average labor rate is \$60 per work hour. Required parts will cost approximately \$128 per airplane. Based on these figures, the cost impact of the AD on U.S. operators is estimated to be \$54,356, or \$428 per airplane.

The cost impact figure discussed above is based on assumptions that no operator has yet accomplished any of the 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.

# **Regulatory Impact**

The regulations adopted herein will 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 final rule does not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that this action (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under 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. A final evaluation has been prepared for this action and it is contained in the Rules Docket. A copy of it may be obtained from the Rules Docket at the location provided under the caption ADDRESSES.

## List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

## Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration amends 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:

# 2001-12-09 Dassault Aviation:

Amendment 39–12264. Docket 2000–NM–291–AD.

Applicability: Model Mystere-Falcon 900 series airplanes having serial numbers 1 through 177 inclusive; and Model Falcon

900EX series airplanes having serial numbers 1 through 41 inclusive; certificated in any category.

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 (b) 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 water from collecting and freezing in the structure boxes at frame 25, which could result in jamming of the flight controls and consequent reduced controllability of the airplane, accomplish the following:

#### Screen Replacement

(a) Within 6 months after the effective date of this AD: Remove the existing protective screens that are riveted to the center beam and are also bonded to the frame and to the bottom of the underfloor structure boxes at frame 25, and install new wider-mesh screens that are riveted to the center beam and bonded to the frame only. Accomplish the actions in accordance with Dassault Falcon 900 Service Bulletin 0232, dated March 1999, or Dassault Service Bulletin F900-232, Revision 1, dated November 12, 1999 (for Model Mystere-Falcon 900 series airplanes); or Dassault Falcon 900EX Service Bulletin 0093, dated March 1999, or Dassault Service Bulletin F900EX-93, Revision 1, dated November 12, 1999 (for Model Falcon 900EX series airplanes); as applicable.

# **Alternative Methods of Compliance**

(b) 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 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.

#### **Incorporation by Reference**

(d) The actions shall be done in accordance with Dassault Falcon 900 Service Bulletin 0232, dated March 1999; Dassault Service Bulletin F900-232, Revision 1, dated November 12, 1999; Dassault Falcon 900EX Service Bulletin 0093, dated March 1999; or Dassault Service Bulletin F900EX-93, Revision 1, dated November 12, 1999; as applicable. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Dassault Falcon Jet, P.O. Box 2000, South Hackensack, New Jersey 07606. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

**Note 3:** The subject of this AD is addressed in French airworthiness directive 1999–446–028(B), dated November 3, 1999.

#### **Effective Date**

(e) This amendment becomes effective on July 24, 2001.

Issued in Renton, Washington, on June 6, 2001.

## Donald L. Riggin,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 01–14724 Filed 6–18–01; 8:45 am]

## **DEPARTMENT OF THE TREASURY**

## Internal Revenue Service

#### 26 CFR Part 1

[TD 8948]

RIN 1545-AY43

## Minimum Cost Requirement Permitting the Transfer of Excess Assets of a Defined Benefit Pension Plan to a Retiree Health Account

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final Income Tax Regulations relating to the minimum cost requirement under section 420, which permits the transfer of excess assets of a defined benefit pension plan to a retiree health account. Pursuant to section 420(c)(3)(E), these regulations provide that an employer who significantly reduces retiree health coverage during the cost maintenance period does not satisfy the minimum cost requirement of section 420(c)(3). In addition, these regulations clarify the circumstances under which an employer is considered to have significantly reduced retiree health