module required by this AD will *prevent* contamination of the switch. Therefore, it eliminates the potential for the circumstances prompting the unsafe condition from developing, and does not impose additional restrictions or cleaning requirements.

Conclusion

After careful review of the available data, including the comments noted above, the FAA has determined that air safety and the public interest require the adoption of the rule as proposed.

Cost Impact

There are approximately 1,159 Boeing Model 737–300, –400, and –500 series airplanes of the affected design in the worldwide fleet. The FAA estimates that 537 airplanes of U.S. registry will be affected by this AD, that it will take approximately 3 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 $1,063 per airplane. Based on these figures, the cost impact of the AD on U.S. operators is estimated to be $667,491, or $1,243 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.

Regulatory Impact

The regulations adopted herein will not have substantial direct effects 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, in accordance with Executive Order 12612, it is determined that this final rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

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:

97–06–09 Boeing: Amendment 39–9966. Docket 96–NM–67–AD.

Applicability: Model 737–300, –400, and –500 series airplanes; as listed in Boeing Alert Service Bulletin 737–27A1198, dated June 6, 1996; certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been otherwise 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 sticking conditions in the rudder trim switch, which could result in uncommanded movement of the rudder and consequent deviation of the airplane from its set course, accomplish the following:

(a) Within 2 years after the effective date of this AD, replace the aileron/rudder trim control module P8–43 having part number (P/N) 69–73703–5 or 69–73703–6 with a new aileron/rudder trim control module having P/N 69–73703–8, in accordance with Boeing Alert Service Bulletin 737–27A1198, dated June 6, 1996.

(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, Seattle Aircraft Certification Office (ACO), 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, Seattle ACO.

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

(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.

(d) The replacement shall be done in accordance with Boeing Alert Service Bulletin 737–27A1198, dated June 6, 1996. 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 Boeing Commercial Airplane Group, P.O. Box 3707, Seattle, Washington 98124–2207. 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.

(e) This amendment becomes effective on April 21, 1997.

Issued in Renton, Washington, on March 10, 1997.

Darrell M. Pederson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 97–6541 Filed 3–17–97; 8:45 am]

BILLING CODE 4910–13–U

14 CFR Part 39

[Docket No. 96–NM–26–AD; Amendment 39–9969; AD 97–06–12]

RIN 2120–AA64

Airworthiness Directives; British Aerospace Model BAe 146 and Avro 146–RJ Series Airplanes

AGENCY: Federal Aviation Administration, DOT.

ACTION: Final rule.

SUMMARY: This amendment supersedes two existing airworthiness directives (AD), applicable to British Aerospace Model BAe 146 and Avro 146–RJ series airplanes, that currently require inspections to detect cracking of the upper main fitting of the nose landing gear (NLG), and replacement or repair of cracked parts, if necessary. Those actions were prompted by reports of cracking in the main fittings of the NLG. This amendment requires that, for certain airplanes, the inspections be accomplished at reduced intervals. This amendment is prompted by the results of new analyses of the cracking that were conducted by the manufacturer of the NLG. The actions specified by this AD are intended to prevent failure of the main fitting, which could lead to collapse of the NLG during landing.

DATES: Effective April 21, 1997.

The incorporation by reference of British Aerospace Service Bulletin S.B. 32–131, Revision 3, dated October 18, 1995, as listed in the regulations, is approved by the Director of the Federal Register as of April 21, 1997.

The incorporation by reference of British Aerospace Service Bulletin S.B. 32–131, Revision 2, dated July 10, 1993, as listed in the regulations, was approved previously by the Director of the Federal Register as of April 6, 1995 (60 FR 12413, March 7, 1995).

The incorporation by reference of British Aerospace Service Bulletin S.B. 32–131, Revision 1, dated November 12, 1992, as listed in the regulations, was approved previously by the Director of the Federal Register as of October 7, 1993 (58 FR 47036, September 7, 1993).

The incorporation by reference of British Aerospace Service Bulletin S.B. 32–131, dated December 6, 1991, as listed in the regulations, was approved previously by the Director of the Federal Register as of January 12, 1993 (57 FR 57883, December 8, 1992).

ADDRESSES: The service information referenced in this AD may be obtained from British Aerospace Holding, Inc., Avro International Aerospace Division, P.O. Box 16039, Dulles International Airport, Washington DC 20041–6039. 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: Tim Backman, Aerospace Engineer, Standardization Branch, ANM–113, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055–4056; telephone (206) 227–2797; fax (206) 227–1149.

SUPPLEMENTARY INFORMATION: A proposal to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) by superseding AD 93–17–04, amendment 39–8674 (58 FR 47036, September 7, 1993), and AD 95–04–06, amendment 39–9158 (60 FR 12413, March 7, 1995), which are applicable to British Aerospace Model BAe 146 and Avro 146–RJ series airplanes, was published in the Federal Register on October 18, 1996 (61 FR 54366). The action proposed to supersede AD 93–17–04 and AD 95–04–06 to continue to require either eddy current or ultra high sensitivity penetrant inspections to detect cracking of the upper main fitting of the nose landing gear (NLG), and replacement or repair of cracked parts, if necessary. It also proposed to require that inspections of certain airplanes equipped with specific NLG's be conducted at reduced intervals.

Interested persons have been afforded an opportunity to participate in the making of this amendment. No comments were submitted in response to the proposal or the FAA's determination of the cost to the public.

Conclusion

The FAA has determined that air safety and the public interest require the adoption of the rule as proposed.

Cost Impact

There are approximately 52 Model BAe 146 and Model Avro 146–RJ series airplanes of U.S. registry that will be affected by this proposed AD.

The inspections that are currently required by AD 93–17–04 and AD 95–04–06, and retained in this proposal, take approximately 3 work hours per airplane to accomplish, at an average labor rate of $60 per work hour. Based on these figures, the cost impact of the previously required actions on U.S. operators is estimated to be $9,360, or $180 per airplane, per inspection cycle.

Although this amendment adds no new actions, the associated costs for some operators will increase somewhat since certain inspections will be required to be performed more frequently.

The cost impact figures discussed above are 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.

Regulatory Impact

The regulations adopted herein will not have substantial direct effects 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, in accordance with Executive Order 12612, it is determined that this final rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

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 removing amendment 39–8674 (58 FR 47036, September 7, 1993) and amendment 39–9158 (60 FR 12413, March 7, 1995), by adding a new airworthiness directive (AD), amendment 39–9969, to read as follows:

97–06–12 British Aerospace Regional Aircraft Limited, Avro International: Amendment 39–9969. Docket 96–NM–26–AD. Supersedes AD 93–17–04, amendment 39–8674; and AD 95–04–06, amendment 39–9158.

Applicability: Model BAe 146 and Avro 146–RJ series airplanes, 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 (f) 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 failure of the main fitting, which could lead to collapse of the nose landing gear (NLG) during landing, accomplish the following:

Restatement of Continuing Requirements

(a) For Model BAe 146 series airplanes on which NLG part number 200876002, 200876004, or 201138002 has been installed:

(1) Prior to the accumulation of 16,000 total landings or within 30 days after October

7, 1993 (the effective date of AD 93–17–04, Amendment 39–8674), whichever occurs later, conduct an eddy current or ultra sensitivity penetrant inspection of the NLG, in accordance with British Aerospace Service Bulletin S.B. 32–131, dated December 6, 1991; Revision 1, dated November 12, 1992; Revision 2, dated July 10, 1993; or Revision 3, dated October 18, 1995. Repeat the inspection thereafter at intervals not to exceed 8,000 landings.

(2) If cracking is detected during any inspection required by this paragraph, prior to further flight, replace the currently installed NLG with a new or serviceable unit, or repair the crack, in accordance with a method approved by the Manager, Standardization Branch, ANM–113, FAA, Transport Airplane Directorate. After replacement or repair, repeat the inspection at intervals not to exceed 8,000 landings.

(b) For Model Avro 146–RJ series airplanes on which NLG part number 200876002, 200876004, or 201138002 has been installed:

(1) Prior to the accumulation of 16,000 total landings or within 30 days after April 6, 1995 (the effective date of AD 95–04–06, Amendment 39–9158), whichever occurs later, conduct an eddy current or ultra sensitivity penetrant inspection of the NLG, in accordance with British Aerospace Service Bulletin S.B. 32–131, dated December 6, 1991; Revision 1, dated November 12, 1992; Revision 2, dated July 10, 1993; or Revision 3, dated October 18, 1995. Repeat the inspection thereafter at intervals not to exceed 8,000 landings.

(2) If cracking is detected during any inspection required by this paragraph, prior to further flight, replace the currently installed NLG with a new or serviceable unit, or repair the crack, in accordance with a method approved by the Manager, Standardization Branch, ANM–113, FAA, Transport Airplane Directorate. After replacement or repair, repeat the inspection at intervals not to exceed 8,000 landings.

(c) For Model BAe 146 series airplanes on which NLG part number 200876001 or 200876003 has been installed:

(1) Prior to the accumulation of 4,000 total landings or within 30 days after October 7, 1993 (the effective date of AD 93–17–04, Amendment 39–8674), whichever occurs later, conduct an eddy current or ultra high sensitivity penetrant inspection of the NLG, in accordance with British Aerospace Service Bulletin S.B. 32–131, dated December 6, 1991; Revision 1, dated November 12, 1992; Revision 2, dated July 10, 1993; or Revision 3, dated October 18, 1995. Repeat the inspection thereafter at intervals not to exceed 4,000 landings until the inspection required by paragraph (e) of this AD is accomplished.

(2) If cracking is detected during any inspection required by this paragraph, prior to further flight, replace the currently installed NLG with a new or serviceable unit, or repair the crack, in accordance with a method approved by the Manager, Standardization Branch, ANM–113, FAA, Transport Airplane Directorate. After replacement or repair, repeat the inspection at intervals not to exceed 4,000 landings until the inspection required by paragraph (e) of this AD is accomplished.

(d) For Model Avro 146–RJ series airplanes on which NLG part number 200876001 or 200876003 has been installed:

(1) Prior to the accumulation of 4,000 total landings or within 30 days after April 6, 1995 (the effective date of AD 95–04–06, Amendment 39–9158), whichever occurs later, conduct an eddy current or ultra high sensitivity penetrant inspection of the NLG, in accordance with British Aerospace Service Bulletin S.B. 32–131, dated December 6, 1991; Revision 1, dated November 12, 1992; Revision 2, dated July 10, 1993; or Revision 3, dated October 18, 1995. Repeat the inspection thereafter at intervals not to exceed 4,000 landings until the inspection required by paragraph (e) of this AD is accomplished.

(2) If cracking is detected during any inspection required by this paragraph, prior to further flight, replace the currently installed NLG with a new or serviceable unit, or repair the crack, in accordance with a method approved by the Manager, Standardization Branch, ANM–113, FAA, Transport Airplane Directorate. After replacement or repair, repeat the inspection at intervals not to exceed 4,000 landings until the inspection required by paragraph (e) of this AD is accomplished.

New Requirements

(e) For Model BAe 146 and Avro 146–RJ series airplanes on which NLG part number 200876001 or 200876003 has been installed: Within 2,000 landings from the immediately preceding inspection conducted in accordance with paragraph (c) or (d) of this AD, or within 3 months after the effective date of this AD, whichever occurs later, accomplish the following:

(1) Conduct an eddy current or ultra high sensitivity penetrant inspection of the NLG, in accordance with British Aerospace Service Bulletin S.B. 32–131, Revision 3, dated October 18, 1995. Repeat the inspection thereafter at intervals not to exceed 2,000 landings. Accomplishment of this inspection terminates the requirements of paragraph (c) and (d) of this AD.

Note 2: The British Aerospace service bulletin references a Messier-Dowty Service Bulletin 145–32–109, Revision 2, dated August 2, 1995, as an additional source of service information.

(2) If cracking is detected during any inspection required by this paragraph, prior to further flight, replace the currently installed NLG with a new or serviceable unit, or repair the crack, in accordance with a method approved by the Manager, Standardization Branch, ANM–113. After replacement or repair, repeat the inspection at intervals not to exceed 2,000 landings.

(f) 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, Manager, Standardization Branch, ANM–113, 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, Standardization Branch, ANM–113.

Note 3: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Standardization Branch, ANM–113.

(g) 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.

(h) The inspections shall be done in accordance with the following British Aerospace service bulletins:

Service bulletin number	Revision level	Date
S.B. 32–131	(Original)	December 6, 1991.
S.B. 32–131	Revision 1	November 12, 1992.
S.B. 32–131	Revision 2	July 10, 1993.
S.B. 32–131	Revision 3	October 18, 1995.

The incorporation by reference (IBR) of certain of these service bulletins was approved previously by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51, as follows:

Service bulletin number/revision	IBR approval date	Federal Register citation
S.B. 32–131, (original)	January 12, 1993	(57 FR 57883, December 8, 1992).
S.B. 32–131, Revision 1	October 7, 1993	(58 FR 47036, September 7, 1993).
S.B. 32–131, Revision 2	April 6, 1995	(60 FR 12413, March 7, 1995).

The incorporation by reference of British Aerospace Service Bulletin S.B. 32–131, Revision 3, dated October 18, 1995, is approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies of any of these service bulletins

may be obtained from British Aerospace Holding, Inc., Avro International Aerospace Division, P.O. Box 16039, Dulles International Airport, Washington DC 20041–6039. 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.

(i) This amendment becomes effective on April 21, 1997.

Issued in Renton, Washington, on March 11, 1997.

Darrell M. Pederson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 97–6717 Filed 3–17–97; 8:45 am]

BILLING CODE 4910–13–U

14 CFR Part 71

[Docket No. 96–ACE–22]

Amendment to Class E Airspace, Alliance, NE

AGENCY: Federal Aviation Administration, DOT.

ACTION: Direct final rule; confirmation of effective date.

SUMMARY: The direct final rule, published on January 14, 1997, amends the Class E airspace area at Alliance Municipal Airport, Alliance, NE. The Federal Aviation Administration has developed a Standard Instrument Approach Procedure (SIAP) based on the Global Positioning System. The effect of the direct final rule is to provide additional controlled airspace for aircraft departing Alliance Municipal Airport.

EFFECTIVE DATE: May 22, 1997.

FOR FURTHER INFORMATION CONTACT:

Kathy Randolph, Air Traffic Division, Operations Branch, ACE–530C, Federal Aviation Administration, 601 East 12th Street, Kansas City, MO 64106, telephone: (816) 426–3408.

SUPPLEMENTARY INFORMATION: The FAA published the direct final rule with a request for comments in the Federal Register on January 14, 1997 (62 FR 1828). The FAA uses the direct final rulemaking procedure for a non-controversial rule where the FAA believes that there will be no adverse public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such as adverse comment, was received within the comment period, the regulation would become effective on May 22, 1997. No adverse comments were received, and thus this document confirms that this final rule will become effective on that date.

Issued in Kansas City, MO, on February 26, 1997.

Herman J. Lyons, Jr.,

Manager, Air Traffic Division, Central Region.

[FR Doc. 97–6399 Filed 3–17–97; 8:45 am]

BILLING CODE 4910–13–M

14 CFR Part 71

[Docket No. 96–ACE–24]

Amendment to Class E Airspace, Sidney, NE

AGENCY: Federal Aviation Administration, DOT.

ACTION: Direct final rule; confirmation of effective date.

SUMMARY: The direct final rule, published on January 14, 1997, amends the Class E airspace area at Sidney Municipal Airport, Sidney, NE. The Federal Aviation Administration has developed a Standard Instrument Approach Procedure (SIAP) based on the Global Positioning System. The effect of the direct final rule is to provide additional controlled airspace for aircraft departing Sidney Municipal Airport.

EFFECTIVE DATE: May 22, 1997.

FOR FURTHER INFORMATION CONTACT:

Kathy Randolph, Air Traffic Division, Operations Branch, ACE–530C, Federal Aviation Administration, 601 East 12th Street, Kansas City, MO 64106, telephone: (816) 426–3408.

SUPPLEMENTARY INFORMATION: The FAA published the direct final rule with a request for comments in the Federal Register on January 14, 1997 (62 FR 1827). The FAA uses the direct final rulemaking procedure for a non-controversial rule where the FAA believes that there will be no adverse public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such an adverse comment, was received within the comment period, the regulation would become effective on May 22, 1997. No adverse comments were received, and thus this document confirms that this final rule will become effective on that date.

Issued in Kansas City, MO, on February 26, 1997.

Herman J. Lyons, Jr.,

Manager, Air Traffic Division, Central Region.

[FR Doc. 97–6398 Filed 3–17–97; 8:45 am]

BILLING CODE 4910–13–M

SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 210 and 240

[Release No. 34–38387; IC–22553; FR–49; File No. S7–20–96]

RIN 3235–AG70

Implementation of Section 10A of the Securities Exchange Act of 1934

AGENCY: Securities and Exchange Commission.

ACTION: Final rule.

SUMMARY: The Securities and Exchange Commission (''Commission'' or ''SEC'') is adopting revisions to its rules to implement the reporting requirements in section 10A of the Securities Exchange Act of 1934 (the ''Exchange Act''). Section 10A requires, among other things, that the auditor of an issuer's financial statements report to the issuer's board of directors certain uncorrected illegal acts of the issuer, and that the issuer notify the Commission that it has received such a report. If the issuer fails to provide that notice, the auditor is required by section 10A to furnish directly to the Commission the report given to the Board. The amendments to the Commission's Exchange Act Rules implement those reporting requirements. The Commission also is adopting revisions to Regulation S–X to conform the definition of ''audit'' in that regulation with the wording in section 10A.

EFFECTIVE DATE: The rule revisions are effective April 17, 1997.

FOR FURTHER INFORMATION CONTACT:

Robert E. Burns or W. Scott Bayless, at (202) 942–4400, Office of the Chief Accountant, Mail Stop 11–3, or Kathleen Clarke, at (202) 942–0724, Division of Investment Management, Mail Stop 10–6, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549.

SUPPLEMENTARY INFORMATION: The Commission is adopting amendments to its Exchange Act Rules, 17 CFR 240, by adding Rule 10A–1, and Regulation S–X, 17 CFR 210, by revising Rule 1–02.