

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 (d) 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 during emergency landing dynamic conditions of the intercostal that attaches the third crew member seat ("third crew seat") to the floor structure in the flight compartment, which could consequently result in injury to the flight crew, accomplish the following:

(a) Within 30 days after July 2, 1997 (the effective date of AD 97-11-02, amendment 39-10031), inspect the intercostal in the floor structure that supports the third crew seat in the flight compartment to determine the thickness of this part, in accordance with Part 1 of Jetstream Alert Service Bulletin J41-A53-030, dated January 19, 1996, Revision 1, dated August 8, 1996, or Revision 2, dated February 14, 1997.

(b) If the thickness of the intercostal is 0.064 inch, no further action is required by this AD.

(c) If the thickness of the intercostal is 0.048 inch, accomplish the actions specified in either paragraph (c)(1) or (c)(2) of this AD.

(1) Prior to further flight, replace the intercostal with a new part manufactured from material having the correct thickness, in accordance with Jetstream Alert Service Bulletin J41-A53-030, dated January 19, 1996, Revision 1, dated August 8, 1996, or Revision 2, dated February 14, 1997. After replacement, no further action is required by this AD. Or

(2) Prior to further flight, install a placard, in accordance with Jetstream Alert Service Bulletin J41-A53-030, dated January 19, 1996, Revision 1, dated August 8, 1996, or Revision 2, dated February 14, 1997, to prohibit use of the third crew seat when the total weight of carry-on items stored in the forward right stowage area is more than 100 pounds. Within 6 months after installation of the placard, replace the intercostal with a new part manufactured from material having the correct thickness, in accordance with any of the service bulletins. After installation of the new intercostal, the placard may be removed.

(d) 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.

(e) 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.

(f) The actions shall be done in accordance with Jetstream Alert Service Bulletin J41-A53-030, dated January 19, 1996; Jetstream Alert Service Bulletin J41-A53-030, Revision 1, dated August 8, 1996; and Jetstream Alert Service Bulletin J41-A53-030, Revision 2, dated February 14, 1997.

(1) The incorporation by reference of Jetstream Alert Service Bulletin J41-A53-030, Revision 1, dated August 8, 1996; and Jetstream Alert Service Bulletin J41-A53-030, Revision 2, dated February 14, 1997; is approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. These Jetstream alert service bulletins contain the following list of effective pages:

Service bulletin referenced and date	Page No.	Revision level shown on page	Date shown on page
J41-A53-030, Revision 1, August 8, 1996	1, 3 2, 4-7	1 Original	August 8, 1996. January 19, 1996.
J41-A53-030, Revision 2, February 14, 1997	1, 3 2, 4-7	2 Original	February 14, 1997. January 19, 1996.

(2) The incorporation by reference of Jetstream Alert Service Bulletin J41-53-030, dated January 19, 1996, was approved previously by the Director of the Federal Register as of July 2, 1997 (62 FR 28795, May 28, 1997).

(3) Copies may be obtained from AI(R) American Support, Inc., 13850 Mclearen Road, Herndon, Virginia 20171. 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 British airworthiness directive 006-01-96.

(g) This amendment becomes effective on February 17, 1998.

Issued in Renton, Washington, on December 30, 1997.

Darrell M. Pederson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 98-208 Filed 1-9-98; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. 96-NM-247-AD; Amendment 39-10282; AD 98-01-20]

RIN 2120-AA64

Airworthiness Directives; Airbus Model A310 and A300-600 Series Airplanes

AGENCY: Federal Aviation Administration, DOT.

ACTION: Final rule; request for comments.

SUMMARY: This amendment adopts a new airworthiness directive (AD) that is applicable to certain Airbus Model A310 and A300-600 series airplanes. This action requires a one-time inspection of the attachment bolts and washers for the forward cargo container and pallet latches in the aft cargo compartment to determine if bolts and washers having the correct part numbers are installed; and replacement of the bolts and washers with parts having the correct part numbers, if necessary. This AD also requires revising the Airplane Flight Manual and certain supplements to specify certain cargo loading procedures that must be used until the inspection is accomplished. This amendment is prompted by issuance of mandatory continuing airworthiness information by a foreign civil airworthiness authority. The actions specified in this AD are intended to prevent cargo from shifting in flight, and consequent structural damage and reduced controllability of the airplane.

DATES: Effective January 27, 1998.

The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register as of January 27, 1998.

Comments for inclusion in the Rules Docket must be received on or before February 11, 1998.

ADDRESSES: Submit comments in triplicate to the Federal Aviation Administration (FAA), Transport Airplane Directorate, ANM-114, Attention: Rules Docket No. 96-NM-247-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056.

The service information referenced in this AD 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; 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: The Direction Générale 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 A310 and A300-600 series airplanes. The DGAC advises that operators have experienced difficulties with the installation of the latches for the forward cargo containers and pallets in the aft cargo compartment. Investigation revealed that, in some cases, incorrect part numbers for the attachment bolts and washers of these latches had been installed. If the proper attachment hardware is not installed, the forward cargo container or pallet latches could detach from the floor when subjected to high acceleration forces during takeoff, landing, and flight. This condition, if not corrected, could result in cargo shifting in flight, and consequent structural damage and reduced controllability of the airplane.

Explanation of Relevant Service Information

Airbus has issued All Operator Telex (AOT) 25 05, Revision 03, dated June 25, 1997, which describes procedures for a one-time inspection of the attachment bolts and washers for the forward cargo container and pallet latches in the aft cargo compartment to

determine if bolts and washers having the correct part number are installed; and replacement of the bolts and washers with parts having the correct part numbers, if necessary. The AOT also describes procedures for loading the aft cargo compartment for in-service operation. Accomplishment of the one-time inspection and any necessary corrective action eliminates the need for use of these loading procedures. Accomplishment of the actions specified in the AOT is intended to adequately address the identified unsafe condition. The DGAC classified this AOT as mandatory and issued French airworthiness directive 97-143-227(B), dated July 2, 1997, in order to assure the continued airworthiness of these airplanes in France.

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 this type design that are certificated for operation in the United States.

Explanation of Requirements of Rule

Since an unsafe condition has been identified that is likely to exist or develop on other airplanes of the same type design registered in the United States, this AD will require a one-time inspection of the attachment bolts and washers for the forward cargo container and pallet latches in the aft cargo compartment to determine if bolts and washers having the correct part numbers are installed; and replacement of the bolts and washers with parts having the correct part numbers, if necessary. The one-time inspection is required to be accomplished in accordance with the AOT described previously.

This AD also requires revising the Limitations Sections of the FAA-approved Airplane Flight Manual (AFM), AFM Supplements, and Airplane Weight and Balance Supplements to specify certain cargo loading procedures. Accomplishment of the one-time inspection and any necessary corrective action terminates the requirement for revising the AFM, AFM Supplements, and Airplane Weight and Balance Supplements.

Determination of Rule's Effective Date

Since a situation exists that requires the immediate adoption of this regulation, it is found that notice and opportunity for prior public comment hereon are impracticable, and that good cause exists for making this amendment effective in less than 30 days.

Comments Invited

Although this action is in the form of a final rule that involves requirements affecting flight safety and, thus, was not preceded by notice and an opportunity for public comment, comments are invited on this rule. Interested persons are invited to comment on this 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 under the caption **ADDRESSES**. All communications received on or before the closing date for comments will be considered, and this rule may be amended in light of the comments received. Factual information that supports the commenter's ideas and suggestions is extremely helpful in evaluating the effectiveness of the AD action and determining whether additional rulemaking action would be needed.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the rule that might suggest a need to modify the 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 that summarizes each FAA-public contact concerned with the substance of this AD will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this rule must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket Number 96-NM-247-AD." The postcard will be date stamped and returned to the commenter.

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.

The FAA has determined that this regulation is an emergency regulation that must be issued immediately to correct an unsafe condition in aircraft, and that it is not a "significant regulatory action" under Executive Order 12866. It has been determined further that this action involves an emergency regulation under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979). If it is determined that this emergency regulation otherwise would be significant under DOT Regulatory Policies and Procedures, a final regulatory evaluation will be prepared and placed in the Rules Docket. A copy of it, if filed, 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:

98-01-20 Airbus Industrie: Amendment 39-10282. Docket 96-NM-247-AD.

Applicability: Model A310 and A300-600 airplanes on which Airbus Modification 6919 or 11849 has not been accomplished; 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 (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 cargo from shifting in flight, and consequent structural damage and reduced controllability of the airplane, accomplish the following:

(a) Within 5 days after the effective date of this AD: Revise the Limitations Section of all FAA-approved Airplane Flight Manuals (AFM) and AFM Supplements, and the Limitations Section of all FAA-approved Airplane Weight and Balance Supplements, to include the following information for loading of cargo containers or pallets in the aft cargo compartment. This may be accomplished by inserting a copy of this AD in all AFM's, AFM Supplements, and Weight and Balance Supplements.

"Limitations

Do not load cargo in the most forward position in the lower deck aft cargo compartment, just aft of frame 54. Additionally, the second most forward position in the lower deck aft cargo compartment, if used, must be occupied by Unit Load Devices (ULD's) over the full width.

If half size ULD's are loaded in the aft cargo compartment, the following loading procedure may be accomplished:

On both the left and right sides of the aft cargo compartment, the most forward position and the second most forward position must be either both loaded or both empty. In the case where these positions are empty, all aft cargo compartment latches must be raised."

(b) Within 1,000 flight hours after the effective date of this AD, perform a one-time inspection of the attachment bolts and washers for the forward cargo container and pallet latches in the aft cargo compartment to determine if bolts and washers having the correct part numbers are installed, in accordance with Airbus All Operator Telex (AOT) 25 05, Revision 03, dated June 25, 1997. If any discrepancy is found, prior to further flight, accomplish corrective action in accordance with the AOT. Accomplishment of this inspection, and corrective action, if necessary, constitutes terminating action for the requirement of paragraph (a) of this AD; after these actions are accomplished, the previously required AFM limitation may be removed from the AFM and AFM supplements.

(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 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.

(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.

(e) The one-time inspection shall be done in accordance with Airbus All Operator Telex (AOT) 25 05, Revision 03, dated June 25, 1997. 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 Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. 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 97-143-227(B), dated July 2, 1997.

(f) This amendment becomes effective on January 27, 1998.

Issued in Renton, Washington, on December 31, 1997.

Darrell M. Pederson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 98-316 Filed 1-9-98; 8:45 am]

BILLING CODE 4910-13-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8751]

RIN 1545-AV30

Consolidated Returns—Limitations on the Use of Certain Losses and Credits; Overall Foreign Loss Accounts

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains temporary amendments to the consolidated return regulations. The temporary amendments govern the use of tax credits of a consolidated group and its members. They also concern the recharacterization of certain foreign source income because of a prior overall foreign loss. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: These amendments are effective January 12, 1998.

For dates of application, see the **Effective Dates** portion of the preamble under **SUPPLEMENTARY INFORMATION**.

FOR FURTHER INFORMATION CONTACT: Concerning the temporary regulations in general, Roy A. Hirschhorn, (202) 622-7770; concerning amendments related to