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 smoke contamination in the passenger and crew cabins, in the event of fire or smoke in the baggage compartment, due to a direct smoke path between the baggage compartment and the cabins, accomplish the following:

(a) Within 4 months after the effective date of this AD, perform a one-time visual inspection to determine the presence of block seals on the upper portions of the right-and left-hand cabin/baggage compartment bulkheads; and, prior to further flight, for any missing block seal, install a new or serviceable block seal; in accordance with Bombardier Service Bulletin S.B. 8–25–80, Revision 'A', dated July 5, 1993.

(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, Engine and Propeller Directorate. 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.

(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 actions shall be done in accordance with Bombardier Service Bulletin S.B. 8-25-80, Revision 'A', dated July 5, 1993. 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, Garratt Boulevard, Downsview, Ontario, Canada M3K 1Y5. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the FAA, Engine and Propeller Directorate, 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-92–16, dated June 26, 1992.

(e) This amendment becomes effective on April 17, 1998.

Issued in Renton, Washington, on March 5, 1998.

#### Darrell M. Pederson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 98–6330 Filed 3–12–98; 8:45 am] BILLING CODE 4910–13–P

### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

#### 14 CFR Part 39

[Docket No. 97-SW-33-AD; Amendment 39-10390; AD 98-06-12]

RIN 2120-AA64

Airworthiness Directives; Eurocopter France Model AS-350B, BA, B1, B2, and D Helicopters, and Model AS 355E, F, F1, F2, and N Helicopters

AGENCY: Federal Aviation Administration, DOT. ACTION: Final rule; request for comments.

**SUMMARY:** This amendment adopts a new airworthiness directive (AD) that is applicable to Eurocopter France Model AS-350B, BA, B1, B2, and D helicopters, and Model AS 355E, F, F1, F2, and N helicopters. This action requires replacing certain tailboom attachment bolts located above the cargo compartment floor. This amendment is prompted by two reports of attachment bolts' strength properties not meeting design specifications during manufacture. The actions specified in this AD are intended to identify and remove the weaker bolts and to prevent the separation of the tailboom from the helicopter, and subsequent loss of control of the helicopter.

**DATES:** Effective March 30, 1998. Comments for inclusion in the Rules Docket must be received on or before May 12, 1998.

ADDRESSES: Submit comments in triplicate to the Federal Aviation Administration (FAA), Office of Regional Counsel, Southwest Region, Attention: Rules Docket No. 97–SW–33–AD, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

FOR FURTHER INFORMATION CONTACT: Mr. Mike Mathias, Aerospace Engineer, FAA, Rotorcraft Directorate, Rotorcraft Standards Staff, 2601 Meacham Blvd., Fort Worth, Texas 76137, telephone (817) 222–5123, fax (817) 222–5961.

**SUPPLEMENTARY INFORMATION:** 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 Eurocopter France Model AS–350B, BA, B1, B2, and D helicopters, and Model AS 355E, F, F1, F2, and N helicopters. The DGAC advises that due to the discovery of the installation of tailboom attachment bolts in the affected model helicopters which do not meet metallurgical design requirements, replacement of certain attachment bolts is required within 100 flying hours.

Eurocopter France has issued Eurocopter France Service Telex No. 00031/00153/97, dated June 2, 1997 (Eurocopter France AS 350 Service Telex No. 01.00.46 and Eurocopter France AS 355 Service Telex No. 01.00.43), which specifies checking the marking on the heads of the 23 attachment bolts of the tailboom-toaircraft junction located above the baggage compartment floor, and scrapping all attachment bolts that are marked with the letter "M" above the designation "BC"; and, replacing the unairworthy attachment bolts with airworthy attachment bolts, in accordance with the special instructions given in Maintenance Manual (MET) work card 53.00.00.402, paragraph 4. Replacement bolts must be marked with a symbol other than the letter "M". The DGAC classified this service telex as mandatory and issued DGAC AD 97-147-072(ÅB), and AD 97-146-054(AB), both dated July 16, 1997, in order to assure the continued airworthiness of these helicopters in France.

This helicopter model is manufactured in France and is 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.

Since an unsafe condition has been identified that is likely to exist or develop on other Eurocopter France Model AS–350B, BA, B1, B2, and D helicopters, and Model AS 355E, F, F1, F2, and N helicopters of the same type design registered in the United States, this AD is being issued to require the removal of understrength tailboom attachment bolts to prevent separation of the tailboom, and subsequent loss of control of the helicopter. This AD requires removal and replacement of certain tailboom attachment bolts within 10 hours time-in-service for

helicopters that were delivered from the manufacturer prior to May 16, 1997, or were overhauled prior to May 16, 1997, or had any tailboom attachment bolts, part number (P/N) 22201BC060008L, replaced after July 1, 1994. If the helicopter meets either of those criteria, the AD requires an inspection of the marking on each of the 23 attachment bolts that are located above the baggage compartment floor, and replacement of any attachment bolt that is marked with the letter "M" above the designation "BC" on the head of the attachment bolts with an airworthy attachment bolt marked with a letter other than "M". The short compliance time involved is required because the previously described critical unsafe condition can adversely affect the structural integrity of the helicopter. Therefore, the replacement of the attachment bolts is required within 10 hours time-inservice, and this AD must be issued immediately.

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 should 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 No. 97–SW–33–AD." The postcard will be date stamped and returned to the commenter.

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, 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 a new airworthiness directive to read as follows:

#### AD 98-06-12 Eurocopter France:

Amendment 39–10390. Docket No. 97–SW-33–AD.

Applicability: Model AS–350B, BA, B1, B2, and D helicopters, and Model AS 355E, F, F1, F2, and N helicopters, certificated in any category.

Note 1: This AD applies to each helicopter 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 helicopters that have been modified, altered, or repaired so that the performance of the requirements of this  $\hat{AD}$  is affected, the owner/operator must use the authority provided in paragraph (c) to request approval from the FAA. This approval may address either no action, if the current configuration eliminates the unsafe condition, or different actions necessary to address the unsafe condition described in this AD. Such a request should include an assessment of the effect of the changed configuration on the unsafe condition addressed by this AD. In no case does the presence of any modification, alteration, or repair remove any helicopter from the applicability of this AD.

*Compliance:* Required within 10 hours time-in-service (TIS), unless accomplished previously.

To identify and remove the weaker bolts and to prevent the separation of the tailboom from the helicopter, and subsequent loss of control of the helicopter, accomplish the following:

- (a) For helicopters that either were delivered from the manufacturer with zero-time before May 16, 1997, were overhauled before May 16, 1997, or have had any tailboom attachment bolt (bolt), part number (P/N) 22201BC06008L, replaced after July 1, 1994:
- (1) Inspect the markings on each of the 23 bolts located above the baggage compartment floor.
- (2) Remove any of the 23 bolts, P/N 22201BC06008L, that are marked with the letter "M" above the designation "BC" and replace each of them, one-by-one, with an airworthy bolt, P/N 22201BC06008L, that is marked with a letter other than "M". Torque each replacement bolt to between 67 and 79 inch-lbs. using only new nuts.

**Note 2:** These inspections and replacements are not required for helicopters that were delivered from the manufacturer with zero-time after May 15, 1997, were overhauled after May 15, 1997, and have had no bolt, P/N 22201BC06008L, replaced after July 1, 1994.

**Note 3:** The inspection and replacement of the 4 bolts located below the baggage compartment are not required by this AD.

**Note 4:** Eurocopter France AS 350 Service Telex No. 01.00.46, Eurocopter France AD 355 Service Telex No. 01.00.43, and Work Card 53.00.00.402 pertain to this AD.

(b) Replacement of all the bolts, P/N 22201BC06008L, with airworthy bolts

marked with a letter other than "M" constitutes terminating action for the requirements of this AD.

(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, Rotorcraft Standards Staff, Rotorcraft Directorate, FAA. Operators shall submit their requests through an FAA Principal Maintenance Inspector, who may concur or comment and then send it to the Manager, Rotorcraft Standards Staff.

**Note 5:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Rotorcraft Standards Staff.

(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 helicopter to a location where the requirements of this AD can be accomplished.

(e) This amendment becomes effective on March 30, 1998.

**Note 6:** The subject of this AD is addressed in Direction Generale De L'Aviation Civile (France) AD 97–146–054(AB) and AD 97–147–072(AB), both dated July 16, 1997.

Issued in Fort Worth, Texas, on March 5, 1998.

#### Eric Bries,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 98-6449 Filed 3-12-98; 8:45 am] BILLING CODE 4910-13-U

## **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

#### 14 CFR Part 71

[Airspace Docket No. 97-ASO-26]

Amendment of Class E Airspace; New Bern, NC; Correction

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

**ACTION:** Final rule; correction.

**SUMMARY:** This action corrects an error in the geographic position coordinates of a final rule that was published in the **Federal Register** on February 12, 1998 (63 FR 7062), Airspace Docket No. 97–ASO–26. The final rule modified Class E airspace at New Bern, NC.

**EFFECTIVE DATE:** 0901 UTC, April 23, 1998.

## FOR FURTHER INFORMATION CONTACT:

Nancy B. Shelton, Airspace Branch, Air Traffic Division, Federal Aviation Administration, P.O. Box 20636, Atlanta, Georgia 30320; telephone (404) 305–5586.

### SUPPLEMENTARY INFORMATION:

# History

Federal Register Document 98–3574, Airspace Docket No. 97–ASO–26, published on February 12, 1998 (63 FR 7062), amended the Class E surface area airspace at New Bern, NC, from part time to continuous. The geographic position coordinates as published in the Federal Register on February 12, 1998, for the New Bern, NC, Craven County Airport and the New Bern VOR/DME are incorrect. This action corrects that error.

### **Correction to Final Rule**

Accordingly, pursuant to the authority delegated to me, the geographic position coordinates at New Bern, NC, as published in the **Federal Register** on February 12, 1998 (63 FR 7062), (FR 98–3574) and the description in FAA Order 7400.9E, which is incorporated by reference in 14 CFR 71.1, are corrected as follows:

# PART 71—[CORRECTED]

#### §71.1 [Corrected]

#### ASO NC E5 New Bern, NC [Corrected]

On page 7063, column 1, under New Bern, Craven County Regional Airport, NC, by correcting "(lat.  $35^{\circ}04'21''N$ , long.  $77^{\circ}02'37''W$ )" to read "(lat.  $35^{\circ}04'23''N$ , long.  $77^{\circ}02'35''W$ )"; and under New Bern VOR/DME, by correcting "(lat.  $35^{\circ}04'23''N$ , long.  $77^{\circ}02'35''W$ )" to read "(lat.  $35^{\circ}04'23''N$ , long.  $77^{\circ}02'42''W$ )".

Issued in College Park, Georgia, on March 2, 1998.

# Wade T. Carpenter,

Acting Manager, Air Traffic Division, Southern Region.

[FR Doc. 98–6397 Filed 3–12–98; 8:45 am] BILLING CODE 4910–13–M

# DEPARTMENT OF THE TREASURY

# Internal Revenue Service

26 CFR Part 1

[TD 8445]

RIN 1545-AQ15

## Information Returns of Brokers

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

**ACTION:** Technical amendment.

**SUMMARY:** This document contains a technical amendment to final regulations (TD 8445), which were published in the **Federal Register** for November 6, 1992, at 57 FR 53031, relating to information returns of brokers.

EFFECTIVE DATE: January 1, 1993.

FOR FURTHER INFORMATION CONTACT: Dale Goode (202) 622–6795 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### **Background**

The final regulations that are the subject of this technical amendment provide guidance under section 6045 relating to information returns of brokers.

#### **Need for Correction**

This amendment serves to clarify guidance under section 6045. Currently, two paragraphs (c)(3) appear in § 1.6045–1 of the Code of Federal Regulations (26 CFR part 1) along with an editorial note. As published in the **Federal Register** on November 6, 1992 (57 FR 53032), paragraph (c)(3) of § 1.6045–1 was revised effective January 1, 1993, by TD 8445. As published in the **Federal Register** on December 14, 1992 (57 FR 58984), paragraph (c)(3) of § 1.6045–1 was again revised, effective July 1, 1983, by TD 8452.

It was the intention of the IRS that the paragraph (c)(3) of § 1.6045–1 published by TD 8452 on December 14, 1992, supersede the paragraph (c)(3) of § 1.6045–1 published by TD 8445 on November 6, 1992. Therefore, the first paragraph (c)(3) of § 1.6045–1 which currently appears in 26 CFR part 1 is removed.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Accordingly, 26 CFR part 1 is corrected by making the following technical amendment:

#### **PART 1—INCOME TAXES**

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

# §1.6045–1 [Amended]

**Par. 2.** Section 1.6045–1 is amended by removing the first paragraph (c)(3) as it appears in 26 CFR part 1 revised April 1, 1997.

## Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).

[FR Doc. 98–6560 Filed 3–12–98; 8:45 am]

BILLING CODE 4830-01-U