engines of the affected design in the worldwide fleet. The FAA estimates that 200 engines installed on aircraft of U.S. registry will be affected by this AD. The required reduction in service life will cost \$41,400 per engine based on the cost of a new disk prorated over the reduced service life as compared to the current service life. Based on these figures, the total cost impact of the AD on U.S. operators is estimated to be \$8,280,000.

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. App. 1354(a), 1421 and 1423; 49 U.S.C. 106(g); and 14 CFR 11.89.

## § 39.13 [Amended]

- 2. Section 39.13 is amended by adding the following new airworthiness directive:
- 95–03–15 Textron Lycoming: Amendment 39–9151. Docket 92–ANE–11.

Applicability: Textron Lycoming ALF502R series turbofan engines installed on but not limited to British Aerospace BAe-146 aircraft.

Compliance: Required as indicated, unless accomplished previously.

To prevent No. 2 stage turbine disk, and No. 1 and No. 3 through No. 7 stage compressor rotor disk, failure resulting in possible uncontained engine failure, accomplish the following:

- (a) Remove from service No. 2 stage turbine disks, P/Ns 2–121–058–18, 2–121–058–20, and 2–121–058–R24, in accordance with the schedule defined in paragraph B(1) of Table 1 of Textron Lycoming Service Bulletin (SB) ALF502R 72–281, dated February 7, 1992, and replace with a disk with cycle accumulation no greater than the reduced service life limit of 10,000 cycles.
- (b) Remove from service No. 1 stage compressor rotor disks, P/N 2–101–331–04, in accordance with paragraph A(1) of Table 1 of Textron Lycoming SB No. ALF502R 72–281, dated February 7, 1992, and replace with a disk with cycle accumulation no greater than the reduced service life limit of 12,500 cycles.
- (c) Remove from service No. 3 stage compressor rotor disks, P/Ns 2–101–263–02, 2–101–263–05, 2–101–263–06, 2–101–263–09, and 2–101–263–R10, in accordance with paragraph A(2) of Table 1 of Textron Lycoming SB No. ALF502R 72–281, dated February 7, 1992, and replace with a disk with cycle accumulation no greater than the reduced service life limit of 11,800 cycles.
- (d) Remove from service No. 4 stage compressor rotor disks, P/Ns 2–100–042–03, 2–100–042–07, 2–100–042–09, and 2–100–042–R08, in accordance with paragraph A(3) of Table 1 of Textron Lycoming SB No. ALF502R 72–281, dated February 7, 1992, and replace with a disk with cycle accumulation no greater than the reduced service life limit of 9,000 cycles.
- (e) Remove from service No. 5 stage compressor rotor disks, P/Ns 2–100–043–01, 2–100–043–07, 2–100–043–09, and 2–100–043–R08, in accordance with paragraph A(4) of Table 1 of Textron Lycoming SB No. ALF502R 72–281, dated February 7, 1992, and replace with a disk with cycle accumulation no greater than the reduced service life limit of 12,300 cycles.
- (f) Remove from service No. 6 stage compressor rotor disks, P/Ns 2–100–044–01, 2–100–044–05, 2–100–044–07, and 2–100–044–R06, in accordance with paragraph A(5) of Table 1 of Textron Lycoming SB No. ALF502R 72–281, dated February 7, 1992, and replace with a disk with cycle accumulation no greater than the reduced service life limit of 12,500 cycles.
- (g) Remove from service No. 7 stage compressor rotor disks, P/Ns 2–100–045–01, 2–100–045–05, 2–100–045–07, and 2–100–045–R06, in accordance with paragraph A(6) of Table 1 of Textron Lycoming SB No. ALF502R 72–281, dated February 7, 1992, and replace with a disk with cycle accumulation no greater than the reduced service life limit of 9,200 cycles.
- (h) 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, Engine

Certification Office. The request should be forwarded through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Engine Certification Office.

Note: Information concerning the existence of approved alternative methods of compliance with this airworthiness directive, if any, may be obtained from the Engine Certification Office.

(i) The actions required by this AD shall be done in accordance with the following Textron Lycoming service bulletin:

Document No.	Pages	Date
ALF502R 72–281 Total pages	1–5 5	Feb. 7, 1992.

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 Textron Lycoming, 550 Main Street, Stratford, CT 06497. Copies may be inspected at the FAA, New England Region, Office of the Assistant Chief Counsel, 12 New England Executive Park, Burlington, MA; or at the Office of the Federal Register, 800 North Capitol Street NW., suite 700, Washington, DC.

(j) This amendment becomes effective on May 8, 1995.

Issued in Burlington, Massachusetts, on February 8, 1995.

James C. Jones,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service. [FR Doc. 95–4125 Filed 3–6–95; 8:45 am] BILLING CODE 4910–13–P

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

## **Internal Revenue Service**

### 26 CFR Part 1

[TD 8581]

RIN 1545-AQ87

Certain Cash or Deferred Arrangements and Employee and Matching Contributions Under Employee Plans; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** The final regulations (TD 8581), which are the subject of these corrections were published in the Federal Register for Friday, December 23, 1994 (59 FR 66165). The final regulations govern certain cash or deferred arrangements and employee and matching contributions under employee plans.

**EFFECTIVE DATE:** December 23, 1994.