

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 39**

[Docket No. FAA-2015-0868; Directorate Identifier 97-ANE-42-AD

RIN 2120-AA64

Airworthiness Directives; Lycoming Engines Reciprocating Engines**AGENCY:** Federal Aviation Administration (FAA), DOT.**ACTION:** Proposed rule; withdrawal.

SUMMARY: The FAA is withdrawing a notice of proposed rulemaking (NPRM). The NPRM proposed a new airworthiness directive (AD) that had applied to certain Lycoming Engines (type certificate formerly held by Textron Lycoming) with Superior Air Parts, Inc. (SAP), piston pins installed. The NPRM had applied to those engines using SAP piston pins, part number (P/N) 13444-1. The proposed action would have required removal of defective SAP piston pins, P/N 13444-1, from service. Since we issued the NPRM, we have learned that all the affected piston pins have been removed from service. We also found that SAP has revised its manufacturing process so that the subsequent piston pins were no longer susceptible to cracking. Accordingly, we withdraw the proposed rule.

DATES: As of April 27, 2015, the proposed rule published February 18, 1998 at 63 FR 8149 is withdrawn.

FOR FURTHER INFORMATION CONTACT: Peter W. Hakala, Aerospace Engineer, Ft. Worth Aircraft Certification Office, FAA, Rotorcraft Directorate, 2601 Meacham Blvd., Fort Worth, TX 76137; phone: 817-222-5145; fax: 817-222-5785; email: peter.w.hakala@faa.gov.

SUPPLEMENTARY INFORMATION: The FAA proposed to amend 14 CFR part 39 with a proposed AD (63 FR 8149, February 18, 1998). The proposed AD had applied to certain Lycoming Engines with SAP piston pins installed. The NPRM proposed to require removing certain defective piston pins from service. The proposed action was prompted by reports of defective piston pins. The proposed actions were intended to prevent a piston pin fracture from allowing a connecting rod and free piston to damage an aluminum cylinder head or an engine case. This could result in the loss of oil leading to total power failure and a possible engine fire. Also, a loose connecting rod could possibly puncture the engine case or jam the engine crankshaft, resulting in a catastrophic engine failure.

Since we issued the NPRM (63 FR 8149, February 18, 1998), additional information became available after the public comment period closed on March 20, 1998.

Upon further consideration, we hereby withdraw the proposed rule for the following reasons:

- All the suspect defective piston pins, P/N 1344-1, manufactured by SAP, were taken out of service in 1998.
- SAP changed its machining and grinding procedures in 1998 so that the affected piston pins were no longer susceptible to micro-cracks.

Withdrawal of the NPRM (63 FR 8149, February 18, 1998) constitutes only such action, and does not preclude the agency from issuing another notice in the future, nor does it commit the agency to any course of action in the future.

Since this action only withdraws a notice of proposed rulemaking, it is neither a proposed nor a final rule. Therefore, Executive Order 12866, the Regulatory Flexibility Act, or DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979) do not cover this withdrawal.

List of Subjects in 14 CFR Part 39

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

The Withdrawal

Accordingly, the notice of proposed rulemaking, Docket No. FAA-2015-0868; Directorate Identifier 97-ANE-42-AD, published in the **Federal Register** on February 18, 1998 (63 FR 8149), is withdrawn.

Issued in Burlington, Massachusetts, on April 15, 2015.

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Assistant Manager, Engine & Propeller
Directorate, Aircraft Certification Service.

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BILLING CODE 4910-13-P

SUMMARY: This document contains corrections to notice of proposed rulemaking by cross-reference to temporary and notice of public hearing (REG-133489-13) that were published in the **Federal Register** on Friday, April 3, 2015 (80 FR 18171). The notice of proposed rulemaking by cross-reference to temporary and notice of public hearing are relating to the allocation of the credit for increasing research activities (research credit) to corporations and trades or businesses under common control (controlled groups).

DATES: This correction is effective April 27, 2015 and applicable April 3, 2015.

FOR FURTHER INFORMATION CONTACT: James Holmes at (202) 317-4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-133489-13) is the subjected to the correction under section 41 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-133489-13) contains an error that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-133489-13) that is subject to FR Doc. 2015-07380, is corrected as follows:

1. On page 18171, in the preamble, second column, under the caption Background, fifth line from the bottom, the language "Act" is corrected to read "American Taxpayer Relief Act of 2012, P L 112-240, H. R. 8 (the "Act")".

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Legal Processing Division, Associate Chief
Counsel (Procedure and Administration).

[FR Doc. 2015-09605 Filed 4-24-15; 8:45 am]

BILLING CODE 4830-01-P**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-133489-13]

RIN 1545-BL76

Allocation of Controlled Group Research Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary and notice of public hearing; correction.