### Material Incorporated by Reference

- (j) You must use Bombardier Service Bulletin 215–3151, dated May 5, 2008; or Bombardier Service Bulletin 215–4394, dated May 5, 2008; as applicable; to do the actions required by this AD, unless the AD specifies otherwise.
- (1) The Director of the Federal Register approved the incorporation by reference of this service information under 5 U.S.C. 552(a) and 1 CFR part 51.
- (2) For service information identified in this AD, contact Bombardier, Inc., 400 Côte-Vertu Road West, Dorval, Québec H4S 1Y9, Canada; telephone 514–855–5000; fax 514–855–7401; e-mail

thd.crj@aero.bombardier.com; Internet http://www.bombardier.com.

- (3) You may review copies of the service information that is incorporated by reference at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425–227–1221 or 425–227–1152.
- (4) You may also review copies of the service information at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: http://www.archives.gov/federal\_register/code\_of\_federal\_regulations/ibr locations.html.

Issued in Renton, Washington, on February 17, 2009.

### Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E9-3864 Filed 2-26-09; 8:45 am]

BILLING CODE 4910-13-P

## **DEPARTMENT OF THE TREASURY**

# **Internal Revenue Service**

26 CFR Part 1

[TD 9441]

RIN 1545-BI46

# Section 482: Methods To Determine Taxable Income in Connection With a Cost Sharing Arrangement

Correction

In rule document E8–30715 beginning on page 340 in the issue of Monday, January 5, 2009 make the following correction:

# §1.482-7T [Corrected]

On page 354, in §1.482–7T(b)(5), in the second column, in paragraph (5), in the second line, "(i) Situation in which Commissioner must treat arrangement as a CSA." should read "(i)Situation in which Commissioner must treat arrangement as a CSA."

[FR Doc. Z8–30715 Filed 2–26–09; 8:45 am] BILLING CODE 1505–01–D

# ENVIRONMENTAL PROTECTION AGENCY

## 40 CFR Part 52

[EPA-R01-OAR-2008-0485; A-1-FRL-8771-3]

Approval and Promulgation of Air Quality Implementation Plans; New Hampshire; 2009 Motor Vehicle Emissions Budgets for the Boston-Manchester-Portsmouth (SE), New Hampshire, 8-Hour Ozone Nonattainment Area

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

SUMMARY: EPA is approving a State Implementation Plan (SIP) revision submitted by the State of New Hampshire. This revision contains 8-hour ozone transportation conformity emission budgets for the Boston-Manchester-Portsmouth (SE), New Hampshire, 8-hour ozone nonattainment area. This action is being taken under the Clean Air Act.

**DATES:** This direct final rule will be effective April 28, 2009, unless EPA receives adverse comments by March 30, 2009. If adverse comments are received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** informing the public that the rule will not take effect.

**ADDRESSES:** Submit your comments, identified by Docket ID Number EPA–R01–OAR–2008–0485 by one of the following methods:

- 1. http://www.regulations.gov: Follow the on-line instructions for submitting comments.
  - 2. E-mail: arnold.anne@epa.gov.
  - 3. Fax: (617) 918-0047.
- 4. Mail: "Docket Identification Number EPA-R01-OAR-2008-0485", Anne Arnold, U.S. Environmental Protection Agency, EPA New England Regional Office, One Congress Street, Suite 1100 (mail code CAQ), Boston, MA 02114-2023.
- 5. Hand Delivery or Courier. Deliver your comments to: Anne Arnold, Manager, Air Quality Planning Unit, Office of Ecosystem Protection, U.S. Environmental Protection Agency, EPA New England Regional Office, One Congress Street, 11th floor, (CAQ), Boston, MA 02114–2023. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding legal holidays.

*Instructions:* Direct your comments to Docket ID No. EPA–R01–OAR–2008–

0485. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at http:// www.regulations.gov, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit through http:// www.regulations.gov, or e-mail, information that you consider to be CBI or otherwise protected. The http:// www.regulations.gov Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through http:// www.regulations.gov your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses. Docket: All documents in the

electronic docket are listed in the http://www.regulations.gov index. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in http:// www.regulations.gov or in hard copy at Office of Ecosystem Protection, U.S. Environmental Protection Agency, EPA New England Regional Office, One Congress Street, Suite 1100, Boston, MA. EPA requests that if at all possible, you contact the contact listed in the FOR **FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding legal holidays.

In addition, copies of the state submittal are also available for public inspection during normal business hours, by appointment at the State Air Agency; Air Resources Division,