

Related Information

(h) Refer to MCAI Federal Republic of Germany Luftfahrt-Bundesamt AD D-2008-231, dated July 11, 2008; and AD D-2008-232, dated July 11, 2008; and Grob Aerospace Service Bulletin No. MSB 315-76/1 and No. 869-27/1 (same document), dated June 23, 2008, for related information.

Issued in Kansas City, Missouri, on October 2, 2008.

Kim Smith,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. E8-23973 Filed 10-8-08; 8:45 am]

BILLING CODE 4910-13-P

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

[Docket No. FAA-2008-1081; Directorate Identifier 2008-NM-143-AD]

RIN 2120-AA64

Airworthiness Directives; ATR Model ATR72 Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to adopt a new airworthiness directive (AD) for the products listed above. This proposed AD results from mandatory continuing airworthiness information (MCAI) originated by an aviation authority of another country to identify and correct an unsafe condition on an aviation product. The MCAI describes the unsafe condition as:

Incomplete accomplishment instructions in SB [service bulletin] ATR72-27-1059 original issue and Revision 1, failed to mention installation of cotter pins to secure the self locking nuts after re-installation of the modified Pitch Uncoupling Mechanism (PUM), when connecting the elevator control linkage rods to the PUM input levers and the PUM output rods to the elevator bellcranks (on both sides).

Because of the non-installation of these four cotter pins, the fail-safe criteria of the design requirements on the pitch control are no longer met. Such a failure could cause the loss of one self locking nut and would result in the loss of pitch control on one side—Captain or First Officer—or the loss of control of one elevator surface. The symmetrical loss of two concerned self-locking nuts could lead to a complete loss of the pitch control.

The proposed AD would require actions that are intended to address the unsafe condition described in the MCAI.

DATES: We must receive comments on this proposed AD by November 10, 2008.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Fax:* (202) 493-2251.
- *Mail:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.
- *Hand Delivery:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-40, 1200 New Jersey Avenue, SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov>; or in person at the Docket Operations office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Operations office (telephone (800) 647-5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT: Tom Rodriguez, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-1137; fax (425) 227-1149.

SUPPLEMENTARY INFORMATION:**Comments Invited**

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the **ADDRESSES** section. Include “Docket No. FAA-2008-1081; Directorate Identifier 2008-NM-143-AD” at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this proposed AD based on those comments.

We will post all comments we receive, without change, to <http://www.regulations.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this proposed AD.

Discussion

The European Aviation Safety Agency (EASA), which is the Technical Agent for the Member States of the European Community, has issued EASA Emergency Airworthiness Directive 2008-0137-E, dated July 23, 2008 (referred to after this as “the MCAI”), to correct an unsafe condition for the specified products. The MCAI states:

Incomplete accomplishment instructions in SB [service bulletin] ATR72-27-1059 original issue and Revision 1, failed to mention installation of cotter pins to secure the self locking nuts after re-installation of the modified Pitch Uncoupling Mechanism (PUM), when connecting the elevator control linkage rods to the PUM input levers and the PUM output rods to the elevator bellcranks (on both sides).

Because of the non-installation of these four cotter pins, the fail-safe criteria of the design requirements on the pitch control are no longer met. Such a failure could cause the loss of one self locking nut and would result in the loss of pitch control on one side—Captain or First Officer—or the loss of control of one elevator surface. The symmetrical loss of two concerned self-locking nuts could lead to a complete loss of the pitch control.

For the reasons stated above, this AD requires you to check [for] the presence of the four cotter pins and [perform] their installation if they are found to be missing.

You may obtain further information by examining the MCAI in the AD docket.

Relevant Service Information

ATR has issued Avions de Transport Regional Service Bulletin ATR72-27-1059, Revision 02, dated May 19, 2008. The actions described in this service information are intended to correct the unsafe condition identified in the MCAI.

FAA's Determination and Requirements of This Proposed AD

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to our bilateral agreement with the State of Design Authority, we have been notified of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all pertinent information and determined an unsafe condition exists and is likely to exist or develop on other products of the same type design.

Differences Between This AD and the MCAI or Service Information

We have reviewed the MCAI and related service information and, in general, agree with their substance. But

we might have found it necessary to use different words from those in the MCAI to ensure the AD is clear for U.S. operators and is enforceable. In making these changes, we do not intend to differ substantively from the information provided in the MCAI and related service information.

We might also have proposed different actions in this AD from those in the MCAI in order to follow FAA policies. Any such differences are highlighted in a **Note** within the proposed AD.

Costs of Compliance

Based on the service information, we estimate that this proposed AD would affect about 20 products of U.S. registry. We also estimate that it would take about 2 work-hours per product to comply with the basic requirements of this proposed AD. The average labor rate is \$80 per work-hour. Based on these figures, we estimate the cost of the proposed AD on U.S. operators to be \$3,200, or \$160 per product.

Authority for This Rulemaking

Title 49 of the United States Code specifies the FAA's authority to issue rules on aviation safety. Subtitle I, section 106, describes the authority of the FAA Administrator. "Subtitle VII: Aviation Programs," describes in more detail the scope of the Agency's authority.

We are issuing this rulemaking under the authority described in "Subtitle VII, Part A, Subpart III, Section 44701: General requirements." Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

Regulatory Findings

We determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD would not have a substantial direct effect 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.

For the reasons discussed above, I certify this proposed regulation:

1. Is not a "significant regulatory action" under Executive Order 12866;

2. Is not a "significant rule" under the 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.

We prepared a regulatory evaluation of the estimated costs to comply with this proposed AD and placed it in the AD docket.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 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. The FAA amends § 39.13 by adding the following new AD:

ATR—GIE Avions De Transport Régional (Formerly Aerospatiale): Docket No. FAA-2008-1081; Directorate Identifier 2008-NM-143-AD.

Comments Due Date

(a) We must receive comments by November 10, 2008.

Affected ADs

(b) None.

Applicability

(c) This AD applies to ATR Model ATR72-101, -102, -201, -202, -211, -212, and -212A airplanes, all serial numbers, certificated in any category; as identified in paragraphs (c)(1) and (c)(2) of this AD, as applicable.

(1) This AD applies to airplanes on which ATR Service Bulletin ATR72-27-1059 was done in service at original issue, dated October 3, 2006, or Revision 01, dated March 14, 2007, except as provided by paragraph (c)(2) of this AD.

(2) This AD does not apply to airplanes on which Revision 02 of ATR Service Bulletin ATR72-27-1059 was done in service, or ATR Modification 05572 was done in production. Modification 05572 is factory-incorporated on ATR72-212A airplanes from manufacturer's serial number (MSN) 730.

Subject

(d) Air Transport Association (ATA) of America Code 27: Flight controls.

Reason

(e) The mandatory continuing airworthiness information (MCAI) states:

Incomplete accomplishment instructions in SB [service bulletin] ATR72-27-1059 original issue and Revision 1, failed to mention installation of cotter pins to secure the self locking nuts after re-installation of the modified Pitch Uncoupling Mechanism (PUM), when connecting the elevator control linkage rods to the PUM input levers and the PUM output rods to the elevator bellcranks (on both sides).

Because of the non-installation of these four cotter pins, the fail-safe criteria of the design requirements on the pitch control are no longer met. Such a failure could cause the loss of one self locking nut and would result in the loss of pitch control on one side—Captain or First Officer—or the loss of control of one elevator surface. The symmetrical loss of two concerned self-locking nuts could lead to a complete loss of the pitch control.

For the reasons stated above, this AD requires you to check [for] the presence of the four cotter pins and [perform] their installation if they are found to be missing.

Actions and Compliance

(f) Unless already done, do the following actions.

(1) *Within 10 days after the effective date of this AD:* Verify installation of the four cotter pins securing the nuts of the fastener assemblies connecting the elevator control rods to the elevator bellcranks as shown in Figure 1 of the Accomplishment Instructions of Avions de Transport Regional Service Bulletin ATR72-27-1059, Revision 02, dated May 19, 2008.

(2) If any cotter pin is found missing, before further flight, install a new cotter pin with part number MS24665-164 by doing all the applicable actions in accordance with the Accomplishment Instructions of Avions de Transport Regional Service Bulletin ATR72-27-1059, Revision 02, dated May 19, 2008.

Note 1: For accessing the zone to be inspected, panels 325BL, 325BR, 327HL, 327KL, 327KR, 327JR, 327JL, 333BB, and 334BB may need to be removed. AMM (airplane maintenance manual) 06-41-30 contains removal procedures.

(3) Before further flight after accomplishment of paragraph (f)(2) of this AD, perform an operational test of the elevator control as specified in paragraph 3.D., "Tests," of the Accomplishment Instructions of Avions de Transport Regional Service Bulletin ATR72-27-1059, Revision 02, dated May 19, 2008. If any elevator control rod fails the operational test, before further flight, repair using a method approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA; or the European Aviation Safety Agency (EASA) (or its delegated agent).

FAA AD Differences

Note 2: This AD differs from the MCAI and/or service information as follows:

The MCAI does not specify corrective action for failure of the operational test (binding or friction) specified in paragraph (f)(3) of this AD. This AD requires using a method approved by the Manager, International Branch, ANM-116 or the EASA

(or its delegated agent) and performing corrective action before further flight.

Other FAA AD Provisions

(g) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, International Branch, ANM-116, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to *Attn*: Tom Rodriguez, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-1137; fax (425) 227-1149. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(3) *Reporting Requirements*: For any reporting requirement in this AD, under the provisions of the Paperwork Reduction Act, the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120-0056.

Related Information

(h) Refer to MCAI EASA Emergency Airworthiness Directive 2008-0137-E, dated July 23, 2008, and Avions de Transport Regional Service Bulletin ATR72-27-1059, Revision 02, dated May 19, 2008, for related information.

Issued in Renton, Washington, on October 3, 2008.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E8-23982 Filed 10-8-08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-143544-04]

RIN 1545-BD84

Regulations Enabling Elections for Certain Transactions Under Section 336(e)

Correction

In proposed rule document E8-19603 beginning on page 49965 in the issue of Monday, August 25, 2008, make the following correction:

§1.336-3 [Corrected]

1. On page 49979, in the first column, in §1.336-3(d)(1), in the twenty-second line, “into account in an amount” should read “into account in amount”.

2. On the same pages, in the same column, in §1.336-3(d)(2), in the last line, “into account in an amount” should read “into account in amount”.

[FR Doc. Z8-19603 Filed 10-8-08; 8:45 am]

BILLING CODE 1505-01-D

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-107318-08]

RIN 1545-BH75

Notice to Participants of Consequences of Failing To Defer Receipt of Qualified Retirement Plan Distributions; Expansion of Applicable Election Period and Period for Notices

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains proposed regulations under sections 402(f), 411(a)(11), and 417 of the Internal Revenue Code (Code). The proposed regulations would provide that the notice required under section 411(a)(11) to be provided to a participant of his or her right, if any, to defer receipt of an immediately distributable benefit must also describe the consequences of failing to defer receipt of the distribution. The proposed regulations would also provide that the applicable election period for waiving the qualified joint and survivor annuity form of benefit under section 417 is the 180-day period ending on the annuity starting date, and that a notice required to be provided under section 402(f), section 411(a)(11), or section 417 may be provided to a participant as much as 180 days before the annuity starting date (or, for a notice under section 402(f), the distribution date). These regulations would affect administrators of, employers maintaining, participants in, and beneficiaries of tax-favored retirement plans.

DATES: Written or electronic comments and requests to speak at the public hearing must be received by January 7, 2009.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-107318-08), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington

DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-107318-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-107318-08).

FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Michael P. Brewer at (202) 622-6090; concerning submission of comments or to request to speak at the public hearing, Funmi Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP; Washington, DC 20224. Comments on the collection of information should be received by *December 8, 2008*. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information;

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in these proposed regulations is in § 1.411(a)-11(c)(2) of the Income Tax Regulations. This collection of information is required to comply with the statutory