

DURING EACH INSPECTION, ALL THE LOCATIONS MUST BE INSPECTED. IF CRACKS ARE FOUND AT DIFFERENT LOCATIONS, THE REPETITIVE INSPECTION INTERVAL IS THE MINIMUM INTERVAL CORRESPONDING TO THE MAX. CUMULATED CRACK LENGTHS.

NOTE: DIMENSIONS ARE IN INCHES WITH MILLIMETERS IN PARENTHESES.

Inspection Intervals for -7B SAC (Except Business Jet) Engine Models

Figure 806

MANDATORY INSPECTION INTERVAL FOR TURBINE REAR FRAME P/N 340-166-205/206/207/208/209/210-0

IF NO CRACK IS FOUND ON ANY OF THE FOUR MOUNT STRUTS, THE

TURBINE REAR FRAME IS SERVICEABLE AND MUST BE RE-INSPECTED AT 3,300 CYCLE REPETITIVE INTERVALS. IF CRACKS ARE FOUND ON THE MOUNT STRUTS, THE TRF MUST BE RE-INSPECTED ACCORDING TO THE FOLLOWING REPETITIVE INTERVALS

Total cumulated crack length at each location	Re-inspect within
L < 0.20 (5)	3,300.
0.20 (5) ≤ L < 0.28 (7)	2,400.
0.28 (7) ≤ L < 0.39 (10)	900.
0.39 (10) ≤ L < 0.59 (15)	500.
0.59 (15) ≤ L < 0.79 (20)	80.
L ≥ 0.79 (20)	IMMEDIATELY REMOVE THE TURBINE FRAME.

DURING EACH INSPECTION, ALL THE LOCATIONS MUST BE INSPECTED. IF CRACKS ARE FOUND AT DIFFERENT LOCATIONS, THE REPETITIVE INSPECTION INTERVAL IS THE MINIMUM INTERVAL CORRESPONDING TO THE MAX. CUMULATED CRACK LENGTHS.

NOTE: DIMENSIONS ARE IN INCHES WITH MILLIMETERS IN PARENTHESES.

Inspection Intervals for -7B SAC Business Jet Engine Models

Figure 807

(g) After the effective date of this AD, we will not approve any alternative inspection intervals for these parts except as provided for in paragraph (j) of this AD.

TRFs With Unknown Cycles

(h) If you can not establish the number of cycles accumulated since new, remove or inspect the TRF within 300 cycles-in-service after the effective date of this AD. The CFM56-7B ESM or CAMP contains information for inspecting the TRF.

(i) You may install a TRF removed in paragraph (h) of this AD after the TRF passes an initial inspection for cracks. The CFM56-7B ESM or continuous airworthiness program contains information on inspecting the TRF.

Alternative Methods of Compliance

(j) The Manager, Engine Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Maintaining Records of the Mandatory Inspections

(k) You have met the requirements of this AD by making the changes to the Engine Shop Manual as specified in paragraph (f) of this AD, and, for air carriers operating under part 121 of the Federal Aviation Regulations (14 CFR part 121), by modifying your continuous airworthiness maintenance plan to reflect those changes. You must maintain records of the mandatory inspections that result from those changes to the ALS according to the regulations governing your operation. You do not need to record each inspection as compliance to this AD. For air carriers operating under part 121, you may

use the system established to comply with section 121.369.

Related Information

(l) CFM International Service Bulletin CFM56-7B S/B 72-0579, Revision 1, Dated October 27, 2006, contains information about Eddy Current inspection.

Issued in Burlington, Massachusetts, on April 13, 2007.

Peter A. White,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA-2007-27332; Airspace Docket No. 07-AWP-2]

Proposed Establishment of Low Altitude Area Navigation Routes (T-Routes); Los Angeles, CA

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This action proposes to establish three low altitude Area Navigation (RNAV) routes, designated T-245, T-247, and T-249 in the Los Angeles International Airport, CA, terminal area. T-routes are low altitude Air Traffic Service (ATS) routes, based on RNAV, for use by aircraft having instrument flight rules (IFR) approved Global Positioning System (GPS)/Global Navigation Satellite System (GNSS) equipment. The FAA is proposing this action to enhance safety and improve the efficient use of the navigable airspace in the Los Angeles International Airport, CA, terminal area.

DATES: Comments must be received on or before June 7, 2007.

ADDRESSES: Send comments on this proposal to the Docket Management System, U.S. Department of Transportation, Room Plaza 401, 400 Seventh Street, SW., Washington, DC 20590-0001. You must identify FAA Docket No. FAA-2007-27332 and Airspace Docket No. 07-AWP-2, at the beginning of your comments. You may also submit comments through the Internet at <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: Ken McElroy, Airspace and Rules Group, Office of System Operations Airspace and AIM, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments, as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal.

Communications should identify both docket numbers (FAA Docket No. FAA-2007-27332 and Airspace Docket No. 07-AWP-2) and be submitted in triplicate to the Docket Management System (see **ADDRESSES** section for address and phone number). You may also submit comments through the Internet at <http://dms.dot.gov>.

Commenters wishing the FAA to acknowledge receipt of their comments on this action must submit with those comments a self-addressed, stamped

postcard on which the following statement is made: "Comments to FAA Docket No. FAA-2007-27332 and Airspace Docket No. 07-AWP-2." The postcard will be date/time stamped and returned to the commenter.

All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this action may be changed in light of comments received. All comments submitted will be available for examination in the public docket both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

Availability of NPRM's

An electronic copy of this document may be downloaded through the Internet at <http://dms.dot.gov>. Recently published rulemaking documents can also be accessed through the FAA's web page at <http://www.faa.gov>, or the **Federal Register's** web page at <http://www.gpoaccess.gov/fr/index.html>.

You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office (see **ADDRESSES** section for address and phone number) between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. An informal docket may also be examined during normal business hours at the office of the Western Service Center, Air Traffic Organization, Federal Aviation Administration, 1601 Lind Avenue, 15000 SW., Renton, WA 98055.

Persons interested in being placed on a mailing list for future NPRM's should contact the FAA's Office of Rulemaking, (202) 267-9677, for a copy of Advisory Circular No. 11-2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

Low Altitude RNAV Route Identification and Charting

Low altitude RNAV routes are identified by the letter "T" prefix followed by a three digit number. The "T" prefix is one of several International Civil Aviation Organization designators used to identify domestic RNAV routes.

The FAA has been allocated the letter "T" prefix and the number block 200 to 500 for use in naming these routes. The FAA uses the "T" prefix for RNAV routes in the low altitude en route structure of the National Airspace System.

T-routes are depicted in blue on the appropriate IFR en route low altitude chart(s).

Each route depiction includes a GNSS minimum en route altitude to ensure obstacle clearance and communications reception.

The Proposal

The FAA is proposing an amendment to Title 14 Code of Federal Regulations (14 CFR) part 71 to establish three low altitude RNAV routes in the Los Angeles International Airport, CA, terminal area. The routes would be designated T-245, T-247, and T-249, and would be depicted on the appropriate IFR En Route Low Altitude charts. T-routes are low altitude RNAV ATS routes, similar to Very High Frequency Omnidirectional Range Federal airways, but based on GNSS navigation. RNAV-equipped aircraft capable of filing flight plan equipment suffix "G" may file for these routes.

The T-routes described in this notice are being proposed to enhance safety, and to facilitate the more flexible and efficient use of the navigable airspace for en route IFR operations transitioning through and around the Los Angeles Class B airspace area.

Low altitude RNAV routes are published in paragraph 6011 of FAA Order 7400.9P, dated September 1, 2006 and effective September 15, 2006, which is incorporated by reference in 14 CFR 71.1. The low altitude RNAV routes listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this proposed regulation: (1) Is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under Department of Transportation (DOT) Regulatory Policies and Procedures (44 FR 11034;

February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this proposed rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1E, "Environmental Impacts: Policies and Procedures," paragraph 311a, 311b, and 311k. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.9P, Airspace Designations and Reporting Points, dated September 1, 2006, and effective September 15, 2006, is amended as follows:

Paragraph 6011—Area Navigation Routes

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T-245 Seal Beach, CA (SLI) to SILEX [New]

Seal Beach (SLI)	VORTAC	(Lat. 33°47'00" N., long. 118°03'17" W.)
POPPR	Fix	(Lat. 33°50'34" N., long. 118°17'18" W.)
Santa Monica (SMO)	VOR/DME	(Lat. 34°00'37" N., long. 118°27'24" W.)
SILEX	Fix	(Lat. 34°12'04" N., long. 118°36'39" W.)

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T-247 Seal Beach, CA (SLI) to CANOG [New]

Seal Beach (SLI)	VORTAC	(Lat. 33°47'00" N., long. 118°03'17" W.)
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POPPR	Fix	(Lat. 33°50'34" N., long. 118°17'18" W.)
Santa Monica (SMO)	VOR/DME	(Lat. 34°00'37" N., long. 118°27'24" W.)
CANOG	Fix	(Lat. 34°13'24" N., long. 118°35'39" W.)

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T-249 Van Nuys, CA (VNY) to Seal Beach, CA [New]

Van Nuys (VNY)	VOR/DME	(Lat. 34°13'24" N., long. 118°29'30" W.)
Santa Monica (SMO)	VOR/DME	(Lat. 34°00'37" N., long. 118°27'24" W.)
POPPR	Fix	(Lat. 33°50'34" N., long. 118°17'18" W.)
Seal Beach (SLI)	VORTAC	(Lat. 33°47'00" N., long. 118°03'17" W.)

Issued in Washington, DC, on April 13, 2007.

Edith V. Parish,

Manager, Airspace and Rules Group.

[FR Doc. E7-7633 Filed 4-20-07; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[REG-143316-03]

RIN 1545-BC56

Guidance Under Section 2053 Regarding Post-Death Events

AGENCY: Internal Revenue Service (IRS), Treasury.

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

SUMMARY: This document contains proposed amendments to the regulations relating to the amount deductible from a decedent's gross estate for claims against the estate under section 2053(a)(3) of the Internal Revenue Code (Code). In addition, the proposed regulations update the provisions relating to the deduction for certain state death taxes to reflect the statutory amendments made in 2001 under sections 2053(d) and 2058. The proposed regulations will affect estates of decedents against whom there are claims outstanding at the time of the decedent's death. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by July 23, 2007. Outlines of topics to be discussed at the public hearing scheduled for August 6, 2007, at 10 a.m., must be received by July 30, 2007.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-143316-03), 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-143316-03), 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-143316-03). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, DeAnn K. Malone, at (202) 622-3112; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard Hurst, at (202) 622-2949 (TDD telephone) (not toll-free numbers) or e-mail at Richard.A.Hurst@irscounsel.treas.gov.

SUPPLEMENTARY INFORMATION:

Background

Section 2001 of the Code imposes a tax on the transfer of the taxable estate, determined as provided in section 2051, of every decedent, citizen, or resident of the United States. Section 2031(a) generally provides that the value of the decedent's gross estate shall include the value at the time of decedent's death of all property, real or personal, tangible or intangible, wherever situated. Section 2051 provides that the value of the taxable estate is determined by deducting from the value of the gross estate the deductions provided for in sections 2051 through 2058. Pursuant to section 2053(a), "the value of the taxable estate shall be determined by deducting from the value of the gross estate such amounts—(1) for funeral expenses, (2) for administration expenses, (3) for claims against the estate, and (4) for unpaid mortgages on, or any indebtedness in respect of, property where the value of the decedent's interest therein, undiminished by such mortgage or indebtedness, is included in the value of the gross estate, as are allowable by the laws of the jurisdiction, whether within or without the United States, under which the estate is being administered."

The deductions allowable under sections 2051 through 2058 operate to eliminate from estate taxation those portions of the gross estate that are necessarily expended in paying certain claims and expenses of the estate. The rationale for those deductions is that those expended portions of the gross estate are not transferred to the decedent's legatees, beneficiaries, or heirs and, therefore, are not subject to the transfer tax.

The amount an estate may deduct for claims against the estate has been a highly litigious issue. Unlike section 2031, section 2053(a) does not contain a specific directive to value a deductible claim at its date of death value. Section 2053, in fact, specifically contemplates expenses such as funeral and administration expenses, which are only determinable after the decedent's date of death. Although numerous courts have addressed section 2053(a)(3), there is little or no consistency among the conclusions of those courts with regard to the extent (if any) to which post-death events are to be considered in valuing such claims. One line of cases follows the decision in *Ithaca Trust v. Commissioner*, 279 U.S. 151 (1929), holding that the estate tax charitable deduction for a charitable remainder interest was to be determined as of date of death. In Federal judicial circuits where the *Ithaca Trust* date-of-death valuation approach is applied to a claim against a decedent's estate under section 2053(a)(3), courts generally hold that post-death events may not be considered when determining the amount deductible for that claim. At the opposite end of the spectrum, there is a line of cases that follows the Eighth Circuit's opinion in *Jacobs v. Commissioner*, 34 F.2d 233 (8th Cir. 1929), *cert. denied*, 280 U.S. 603 (1929), in which the court considered but rejected the date-of-death valuation approach in determining the deductible amount of a claim against the estate. The court in *Jacobs* distinguished *Ithaca Trust*, stating that, unlike charitable deductions, "the claims which Congress intended to be deducted were actual claims, not theoretical ones." The