

**§ 39.13 [Amended]**

2. The FAA amends § 39.13 by adding the following new AD:

**Empresa Brasileira de Aeronautica S. A. (EMBRAER):** Docket No. FAA-2006-26598; Directorate Identifier 2006-CE-087-AD.

**Comments Due Date**

(a) We must receive comments by September 8, 2008.

**Affected ADs**

(b) None.

**Applicability**

(c) This AD applies to Models EMB-110P1 and EMB-P2 airplanes, all serial numbers, certificated in any category.

**Subject**

(d) Air Transport Association of America (ATA) Code 57: Wings.

**Reason**

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

It has been found cases of corrosion at the regions of Wings-to-Fuselage attachments, Vertical Stabilizer to Fuselage attachments, Rib 1 Half-wing and Passenger Seat Tracks. Such corrosion may lead to subsequent cracking of the affected parts, compromising the aircraft structural integrity, which may in turn lead to structural failure and/or loss of some control surface.

Since this condition may occur in other aircraft of the same type design and affects flight safety, a corrective action is required. Thus, sufficient reason exists to request compliance with this AD in the indicated time limit.

Inspection for corrosion at regions of Wings-to-Fuselage attachments, Vertical Stabilizer to Fuselage attachments, Rib 1 Half-wing and Passenger Seat Tracks; and if applicable, removal of the detected corrosion.

**Actions and Compliance**

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

(1) Within the next 30 days after the effective date of this AD or within the next 100 hours time-in-service after the effective date of this AD, whichever occurs first, carry out a general visual inspection for corrosion at the regions of the wings-to-fuselage attachments, vertical stabilizer to fuselage attachments, rib 1 half-wing, and passenger seat tracks, following Parts I, II, and III of the Embraer—Empresa Brasileira de Aeronáutica S.A. (EMBRAER) Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007.

(i) Before further flight, all structures found corroded or cracked as a result of the inspections done above must be addressed following the detailed instructions and procedures described in EMBRAER Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007.

(ii) Previous accomplishment of EMBRAER Alert Service Bulletin S.B. No.: 110-00-A007, dated March 6, 2006, or the implementation of the tasks required by section VI of the Maintenance Planning

Guides TP 110P2/145, PM 110/652, or PM 110/165, released by EMBRAER, are considered acceptable methods of compliance with the requirements of (f)(1) and (f)(1)(i) of this AD.

(2) Within the next 36 months after the effective date of this AD, do a visual, and as applicable, dye-penetrant inspection in rib 1 external and internal regions, in the auxiliary fittings of the main box half-wings, and in the spar webs of half-wings. Do the inspections following the paragraph 3. ACCOMPLISHMENT INSTRUCTIONS of EMBRAER Service Bulletin S.B. No.: 110-57-0026, REVISION No.: 03, dated April 2, 2007. Before further flight, all structures found corroded or cracked as a result of the inspections done above must be corrected following the detailed instructions and procedures described in EMBRAER Service Bulletin S.B. No.: 110-57-0026, REVISION No.: 03, dated April 2, 2007.

**Note 1:** The FAA is aware that most of the affected airplanes are maintained under operators' approved aircraft inspection and maintenance programs. The AD actions may be integrated into these existing inspection and maintenance programs. We will consider changes in the compliance time or alternative actions following the provisions of paragraph (g)(1) of this AD.

**FAA AD Differences**

**Note 2:** This AD differs from the MCAI and/or service information as follows: We determined the requirement to do Part IV and Part V of EMBRAER Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007, may go beyond addressing the unsafe condition listed in the MCAI. We have removed those actions from this AD. We will continue to evaluate the additional MCAI actions and monitor the corrosion issue. We may take future AD action if we determine an additional unsafe condition exists or is likely to develop.

**Other FAA AD Provisions**

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

(1) Alternative Methods of Compliance (AMOCs): The Manager, Standards Office, 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: Karl Schletzbaum, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4146; fax: (816) 329-4090. 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 (44 U.S.C. 3501 et seq.), 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 Agência Nacional de Aviação Civil (ANAC) AD No.: 2006-10-01R1, dated August 30, 2007; EMBRAER Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007; EMBRAER Alert Service Bulletin S.B. No.: 110-00-A007, dated March 6, 2006; EMBRAER Service Bulletin S.B. No.: 110-57-0026, REVISION No.: 03, dated April 2, 2007; and Maintenance Planning Guides TP 110P2/145, PM 110/652, and PM 110/165, released by EMBRAER; for related information.

Issued in Kansas City, Missouri, on June 30, 2008.

**Kim Smith,**

*Manager, Small Airplane Directorate, Aircraft Certification Service.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-164965-04]

**RIN 1545-BE77**

**Elections Regarding Start-Up Expenditures, Corporation Organizational Expenditures, and Partnership Organizational Expenses**

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the elections to deduct start-up expenditures under section 195 of the Internal Revenue Code (Code), organizational expenditures of corporations under section 248, and organizational expenses of partnerships under section 709. The American Jobs Creation Act of 2004 amended these three sections of the Code to provide similar rules for deducting these types of expenses that are paid or incurred after October 22, 2004. The regulations affect taxpayers that pay or incur these expenses and provide guidance on how to elect to deduct the expenses in accordance with the new rules. The text of those

temporary regulations also serves as the text of these proposed regulations.

**DATES:** Comments or a request for a public hearing must be received by October 6, 2008.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-164965-04), room 5203, Internal Revenue Service, POB 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-164965-04), 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-164965-04).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Grace Matuszeski, (202) 622-7900; concerning submission of comments or a request for a public hearing, Richard Hurst, at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov) or (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR Part 1) to implement the changes to sections 195, 248, and 709 of the Code made by section 902 of the American Jobs Creation Act of 2004, Public Law 108-357 (118 Stat. 1418). The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

#### Special Analyses

This notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. Because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying.

A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time and place for the hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is Grace Matuszeski of the Office of the Associate Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** Section 1.195-1 is revised to read as follows:

#### § 1.195-1 Election to amortize start-up expenditures.

[The text of this section is the same as the text of § 1.195-1T(a) through (d) published elsewhere in this issue of the **Federal Register**.]

**Par. 3.** Section 1.248-1 is amended by revising paragraphs (a) and (c), and adding paragraphs (d) through (f), to read as follows:

#### § 1.248-1 Election to amortize organizational expenditures.

(a) [The text of this proposed amendment to § 1.248-1(a) is the same as the text of § 1.248-1T(a) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(c) through (f) [The text of these proposed amendments to § 1.248-1(c)

through (f) are the same as the text of § 1.248-1T(c) through (f) published elsewhere in this issue of the **Federal Register**.]

**Par. 4.** Section 1.709-1 is amended by revising the section heading and paragraph (b) to read as follows:

#### § 1.709-1 Treatment of organizational expenses and syndication costs.

\* \* \* \* \*

(b) [The text of this proposed amendment to § 1.709-1(b) is the same as the text of § 1.709-1T(b)(1) through (b)(5) published elsewhere in this issue of the **Federal Register**.]

**Linda E. Stiff,**

*Deputy Commissioner for Services and Enforcement.*

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#### DEPARTMENT OF THE INTERIOR

#### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 948

[WV-113-FOR; OSM-2008-0009]

#### West Virginia Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

**SUMMARY:** We are announcing receipt of a proposed amendment to the West Virginia regulatory program (the West Virginia program) under the Federal Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). West Virginia is submitting a proposed amendment to revise its Code of State Regulations (CSR) and the West Virginia Code, as contained in Committee Substitutes for Senate Bills 373 and 751. The proposed amendment covers a variety of issues including, but not limited to, statutory changes involving the special reclamation tax, the creation of alternative programs for the purpose of paying for the reclamation of forfeited sites including water treatment where required, and incremental bonding.

Other provisions include regulatory revisions relating to public notice of permit applications, incidental boundary revisions, permit issuance findings, inspection of certain impoundments, reclamation of natural drainways subsequent to sediment pond removal, storm water runoff analysis,