

(2) If any damage is found in any inspection required in paragraph (g)(1) of this AD, before further flight, do the corrective actions, as applicable, in paragraphs (g)(2)(i) through (g)(2)(iv).

(i) Replace Piper v-band couplings exhibiting cracks and/or exhaust leak stains with airworthy parts following Piper Aircraft, Inc. Mandatory Service Bulletin No. 644E, dated May 9, 2012. Replace Lycoming v-band couplings exhibiting cracks and/or exhaust leak stains with airworthy parts following Lycoming Service Instruction No. 1238B, Revision B, dated January 6, 2010.

**Note to paragraphs (g)(2)(i) and (h)(2)(iii):** During replacement of v-band couplings, we recommend not opening the v-band coupling more than the MINIMUM diameter necessary to clear coupled flanges. It is recommended to replace any locknuts and/or mating couplings with airworthy parts when locknuts do not exhibit a prevailing torque when installed.

(ii) Replace Lycoming exhaust system parts exhibiting bulges, cracks, and/or exhaust leak stains with airworthy parts following Lycoming Service Instruction No. 1320, dated March 7, 1975; or Lycoming Service Instruction No. 1391, dated October 5, 1979, as applicable.

(iii) Replace Piper tail pipe assembly parts exhibiting bulges, cracks, and/or exhaust leak stains with airworthy parts following Piper Aircraft, Inc. Mandatory Service Bulletin No. 644E, dated May 9, 2012.

(iv) Replace Piper isolators and brackets exhibiting cracks, looseness and/or distortion following Piper Aircraft, Inc. Service Bulletin No. 462A, dated November 3, 1975; and Service Bulletin No. 492A, dated May 29, 2012.

#### (h) Exhaust System Modifications

(1) Within the next 100 hours TIS after the effective date of this AD or within the next 12 months after the effective date of this AD, whichever occurs first, review the airplane maintenance records to positively identify whether the modifications described in paragraphs (h)(1)(i) through (h)(1)(iii) of this AD have been done.

(i) Exhaust pipe slip joint modification following Piper Aircraft, Inc. Service Bulletin No. 492A, dated May 29, 2012; and Lycoming Service Bulletin No. 393C, dated November 26, 1976.

(ii) Installation of bracket and clamp assembly following Piper Kit No. 760–974 as specified in Piper Aircraft, Inc. Service Bulletin No. 492A, dated May 29, 2012; or Piper Aircraft, Inc. Service Bulletin 462A, dated November 3, 1975.

(iii) Replacement of Piper v-band coupling, part number 556–053, with Piper v-band coupling, part number 557–369, following Piper Aircraft, Inc. Mandatory Service Bulletin No. 644E, dated May 9, 2012.

(2) If you cannot positively identify that the modifications described in paragraphs (h)(1)(i) through (h)(1)(iii) of this AD have been done, before further flight, you must do the modifications described in paragraphs (h)(2)(i) through (h)(2)(ii), as applicable.

(i) Exhaust pipe slip joint modification following Piper Aircraft, Inc. Service Bulletin No. 492A, dated May 29, 2012, and Lycoming

Service Bulletin SB 393C, dated November 26, 1976.

(ii) Installation of bracket and clamp assembly following Piper Kit No. 760–974 as specified in Piper Aircraft, Inc. Service Bulletin No. 492A, dated May 29, 2012; or Piper Aircraft, Inc. Service Bulletin 462A, dated November 3, 1975.

(iii) Replacement of Piper v-band coupling, part number 556–053, with Piper v-band coupling, part number 557–369, following Piper Aircraft, Inc. Mandatory Service Bulletin No. 644E, dated May 9, 2012.

#### (i) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Atlanta Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the ACO, send it to the attention of the person identified in the Related Information section of this AD.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

#### (j) Related Information

(1) For more information about this AD, contact Gary Wechsler, Aerospace Engineer, Atlanta ACO, FAA, 1701 Columbia Avenue, College Park, Georgia 30337; telephone: (404) 474–5575; fax: (404) 474–5606; email: [gary.wechsler@faa.gov](mailto:gary.wechsler@faa.gov).

(2) For service information identified in this AD, contact FAA, Small Airplane Directorate, 901 Locust, Kansas City, Missouri 64106. For information on the availability of this material at the FAA, call (816) 329–4148.

Issued in Kansas City, Missouri, on June 24, 2014.

**Timothy Smyth,**

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

[FR Doc. 2014–16003 Filed 7–8–14; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–150760–13]

RIN 1545–BM05

#### Definition of Real Estate Investment True Real Property; Correction

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

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains corrections to a notice of proposed

rulemaking and notice of public hearing (REG–150760–13) that was published in the **Federal Register** on Wednesday, May 14, 2014 (79 FR 27508), that clarify the definition of real property for purposes of the real estate investment trust provisions of the Internal Revenue Code.

**DATES:** Written or electronic comments and request for a public hearing for the notice of proposed rulemaking and notice of public hearing published at 79 FR 27508, May 14, 2014, are still being accepted and must be received by August 12, 2014.

**FOR FURTHER INFORMATION CONTACT:** Andrea M. Hoffenson, at (202) 317–7053 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking and notice of public hearing that is the subject of this document is under section 856 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG–150760–13) contains errors that are misleading and are in need of clarification.

##### Correction to Publication

Accordingly, notice of proposed rulemaking and notice of public hearing, that is the subject of FR Doc. 2014–11115, is corrected as follows:

1. On page 27508, in the preamble, first column, under the caption **FOR FURTHER INFORMATION CONTACT**, second line, the language “Andrea Hoffenson, (202) 317–6842, or” is corrected to read “Andrea M. Hoffenson, (202) 317–7053, or”.

2. On page 27510, in the preamble, second column, sixteenth line of the second full paragraph, the language “investment credit contexts, this” is corrected to read “investment tax credit contexts, this”.

3. On page 27510, in the preamble, third column, eighth and ninth lines of the first full paragraph, the language “depreciation, (prior) investment tax credit, and FIRPTA contexts. In drafting” is corrected to read “depreciation and (prior) investment tax credit contexts. In drafting”.

##### \$1.856–10 [Corrected]

4. On page 27512, second column, fourth line of paragraph (e)(2), the language “is a distinct asset is based on all of the” is corrected to read “is a distinct asset is based on all the”.

5. On page 27512, third column, eighth line of paragraph (g) *Example 1*.

the language “products of the land and qualify as land” is corrected to read “products of the land and are land”.

6. On page 27512, third column, the last line of paragraph (g) *Example 1.* the language “fruit to qualify as real property.” is corrected to read “fruit to be real property.”.

7. On page 27513, first column, paragraph (g) *Example 2.*, the fourth through sixth lines from the top of the column, the language “that qualify as land within the meaning of paragraph (c) of this section and, therefore, qualify as real property.” is corrected to read “that is land within the meaning of paragraph (c) of this section and, therefore, are real property.”.

8. On page 27513, second column, paragraph (g) *Example 6.* (i), the fifth line from the bottom of the column, the language “telecommunications, and HVAC” is corrected to read “telecommunications, and central heating and air-conditioning”.

9. On page 27515, second column, paragraph (g) *Example 10.*, the second paragraph (ii) at line 18 is redesignated as (iii), and existing paragraphs (iii) and (iv) are redesignated as (iv), and (v) respectively.

10. On page 27515, second column, paragraph (g) *Example 10.* newly designated (iv), the second and third line, the language “(g) *Example 10* (ii)(A) through (ii)(C) and (ii)(E) through (ii)(I) support the conclusion” is corrected to read “(g) *Example 10* (iii)(A) through (iii)(C) and (iii)(E) through (iii)(I) support the conclusion”.

11. On page 27515, second column, paragraph (g) *Example 10.* newly designated (iv), the ninth line, the language “*Example 10* (ii)(D) would support a” is corrected to read “*Example 10* (iii)(D) would support a”.

12. On page 27515, second column, paragraph (g) *Example 10.* newly designated (v), the ninth line, the language “pipeline. The meters and compressors do not” is corrected to read “pipeline transmission system. The meters and compressors do not”.

13. On page 27515, third column, paragraph (h), the third line, the language “quarters beginning on or before the date” is corrected to read “quarters beginning after the date”.

**Martin V. Franks,**

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

[FR Doc. 2014-15873 Filed 7-8-14; 8:45 am]

**BILLING CODE 4830-01-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R03-OAR-2014-0310; FRL-9913-29-  
Region 3]

### Approval and Promulgation of Air Quality Implementation Plans; Maryland; Low Emission Vehicle Program

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

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Maryland for the purpose of incorporating by reference the most recent amendments to California's Low Emission Vehicle (LEV) program. The Clean Air Act (CAA) contains authority by which other states may adopt new motor vehicle emissions standards that are identical to California's standards. Maryland has adopted by reference California's light and medium-duty vehicle emissions and fuel standards, and consistent with California, submits amendments to these standards as revisions to the State's SIP. In this SIP revision, Maryland is updating its Low Emissions Vehicle Program regulation to adopt by reference California's Advanced Clean Car Program. In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received in writing by August 8, 2014.

**ADDRESSES:** Submit your comments, identified by Docket ID Number EPA-R03-OAR-2014-0310 by one of the following methods:

A. *www.regulations.gov*. Follow the on-line instructions for submitting comments.

B. *Email:* [Fernandez.cristina@epa.gov](mailto:Fernandez.cristina@epa.gov).

C. *Mail:* EPA-R03-OAR-2014-0310, Cristina Fernandez, Associate Director,

Office of Air Program Planning,  
Mailcode 3AP30, U.S. Environmental  
Protection Agency, Region III, 1650  
Arch Street, Philadelphia, Pennsylvania  
19103.

D. *Hand Delivery:* At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

*Instructions:* Direct your comments to Docket ID No. EPA-R03-OAR-2014-0310. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at [www.regulations.gov](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 information that you consider to be CBI or otherwise protected through [www.regulations.gov](http://www.regulations.gov) or email. The [www.regulations.gov](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 email comment directly to EPA without going through [www.regulations.gov](http://www.regulations.gov), your email 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 [www.regulations.gov](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 [www.regulations.gov](http://www.regulations.gov) or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.