

Comments Due Date

(a) We must receive comments by August 7, 2008.

Affected ADs

(b) None.

Applicability

(c) This AD applies to TBM 700 airplanes, serial numbers 364, 367, and 370 through 439, certificated in any category.

Subject

(d) Air Transport Association of America (ATA) Code 53: Fuselage.

Reason

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

It has been discovered that a risk of mechanical interference exists in the movement of the emergency landing gear by-pass selector, due to an insufficient functional gap between a floor panel attachment lug and the landing gear control button.

This condition, if not corrected, causes mechanical interference which could result in a situation where, during emergency procedures, the landing gear cannot be extended.

For the reasons described above, this EASA Emergency Airworthiness Directive (AD) requires a check of the gap between the landing gear control button and the floor panel and, if the gap is found to be insufficient, modification of the floor panel.

Actions and Compliance

(f) For airplanes that have had the floor panel removed for maintenance or if it cannot be positively determined that the floor panel has not been removed at any time, do the following actions, unless already done:

(1) Before further flight after the effective date of this AD, inspect the gap between the landing gear control button and the floor panel. Do the inspection following paragraph A of the Accomplishment Instructions in EADS SOCATA Mandatory TBM Aircraft Service Bulletin SB 70-154, dated April 2008.

(2) If the gap is below the limits specified in paragraph A of EADS SOCATA Mandatory TBM Aircraft Service Bulletin SB 70-154, dated April 2008, before further flight after the inspection required in paragraph (f)(1) of this AD, modify the floor panel following paragraph C of the Accomplishment Instructions in EADS SOCATA Mandatory TBM Aircraft Service Bulletin SB 70-154, dated April 2008.

(g) For airplanes in which it can be positively determined that the floor panel has not been removed at any time, within the next 30 days after the effective date of this AD, modify the floor panel following paragraph C of the Accomplishment Instructions in EADS SOCATA Mandatory TBM Aircraft Service Bulletin SB 70-154, dated April 2008.

FAA AD Differences

Note: This AD differs from the MCAI and/or service information as follows: No differences.

Other FAA AD Provisions

(h) 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: Albert Mercado, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4119; 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.

Special Flight Permit

(i) A single ferry flight of the airplane with landing gear extended is allowed in order to reach the nearest maintenance facility where the inspection and modification is to be done.

Related Information

(j) Refer to MCAI European Aviation Safety Agency (EASA) Emergency AD No. 2008-0081-E, dated April 25, 2008; and EADS SOCATA Mandatory TBM Aircraft Service Bulletin SB 70-154, dated April 2008 for related information.

Issued in Kansas City, Missouri, on July 1, 2008.

John Colomy,

Acting Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. E8-15461 Filed 7-7-08; 8:45 am]

BILLING CODE 4910-13-P

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

[Docket No. FAA-2006-26598; Directorate Identifier 2006-CE-087-AD]

RIN 2120-AA64

Airworthiness Directives; Empresa Brasileira de Aeronautica S. A. (EMBRAER) Models EMB-110P1 and EMB-110P2 Airplanes

AGENCY: Federal Aviation Administration (FAA), Department of Transportation (DOT).

ACTION: Supplemental notice of proposed rulemaking (NPRM); reopening of the comment period.

SUMMARY: We are revising an earlier supplemental NPRM 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:

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.

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 September 8, 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 W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, 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 Management Facility 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 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: Karl Schletzbaum, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4146; fax: (816) 329-4090.

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-2006-26598; Directorate Identifier 2006-CE-087-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 because of 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

We proposed to amend 14 CFR part 39 with an earlier supplemental NPRM for the specified products, which was published in the **Federal Register** on March 7, 2007 (72 FR 10093). That earlier supplemental NPRM proposed to require actions intended to address the unsafe condition for the products listed above.

Since that supplemental NPRM was issued, Empresa Brasileira de Aeronautica S. A. (EMBRAER) issued Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007. This revision added a concurrent requirement to do EMBRAER Service Bulletin S.B. No.: 110-57-0026, REVISION No.: 03, dated April 02, 2007.

The Agência Nacional de Aviação Civil (ANAC), which is the aviation authority for Brazil, has issued AD No.: 2006-10-01R1, dated August 30, 2007 (referred to after this as "the MCAI"), to correct an unsafe condition for the specified products. The 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.

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

Relevant Service Information

EMBRAER has issued Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007; and Service Bulletin S.B. No.: 110-57-0026, REVISION No.: 03, dated April 02, 2007. The actions described in this service information are intended to correct the unsafe condition identified in the MCAI.

Comments

We have considered the following comments received on the earlier NPRM.

Comment Issue No. 1: Extend the Implementation Period

Business Air, Inc. and Royal Air Freight comment that the proposed AD, as written, would unnecessarily interrupt their service and bankrupt the companies due to their reliance on this airplane type. They request the implementation period of the proposed AD be extended to prevent grounding of the aircraft. Business Air, Inc. requests the time extension to develop an alternative method of compliance (AMOC).

The compliance times specified in the proposed AD could be adjusted to accommodate a reasonable time period for maintenance planning. According to 14 CFR 39.19, the FAA approves AMOCs or changes in compliance times, if we determine the proposal provides an acceptable level of safety. In this case, the FAA understands that some of the affected airplanes are being maintained under operators' approved aircraft inspection and maintenance programs. It is possible that many of the proposed AD actions can be integrated into these existing inspection and maintenance programs. Since the programs vary from operator to operator, we cannot write a compliance time to

adhere to every maintenance schedule. We will consider changes in the compliance time or alternative actions presented to the FAA using the procedures in 14 CFR 39.19 and this AD.

We are not changing the proposed AD as a result of this comment.

Comment Issue No. 2: The Manufacturer Is Attempting To Ground the Aircraft

AirNow (also identified as Business Air, Inc.) states the proposed AD is an attempt by the manufacturer to ground the aircraft and relieve itself of support responsibilities. They state that these aircraft are operated in different climatic conditions and are subjected to widely varying degrees of corrosion conditions. In addition, the aircraft are operated with differing levels of oversight and surveillance by the FAA. AirNow suggests the proposed AD does not take into account these differences in operational environment. We infer that the commenter wants a differentiation of compliance times based on operational environment or wants the NPRM withdrawn.

The FAA does not agree that the NPRM should be withdrawn. We agree that airplanes are operated under varied levels of oversight and climatic conditions internationally; however, the instructions issued from the airworthiness authority of the state of design apply to all airplanes of this type design, regardless of use.

Under the aviation relationship between Brazil and the United States, Brazil monitors the continued airworthiness of aircraft it is the State of Design for and issues mandatory continuing airworthiness information (MCAI) when they determine it is necessary. FAA Order 8040.5, *Airworthiness Directive Process for Mandatory Continuing Airworthiness Information* (MCAI), directs the FAA in responding to foreign issued MCAI. Under this order, the FAA accepts and analyzes the MCAI as developed by the State of Design, in this case Brazil, which is responsible for the continued airworthiness of the EMB-110 design. After reviewing the MCAI and FAA service difficulty reports that revealed some corrosion related reports, we determined that an unsafe condition exists and the condition is likely to exist or develop in other products of the same type design registered in the United States.

We are not changing the proposed AD as a result of this comment.

Comment Issue No. 3: The Costs Are Underestimated

Royal Air Freight and AirNow comment that the proposed AD underestimates the actual cost and does not recognize the damage that will be done to surrounding structure or components when the proposed maintenance is done.

We accept the MCAI as developed by the State of Design, in this case Brazil, which is responsible for the continued airworthiness of the EMB-110 design. Therefore, we rely on ANAC to advise us on the time and materials necessary to accomplish the actions in the service information. The FAA cannot determine the impact of the proposed AD actions to surrounding structure beyond what was provided to us by ANAC. We based the cost estimates on the information supplied by ANAC, and we realize some operators may incur higher or lower costs.

On January 12, 2007, Embraer revised the service information. The revision is discussed below in Comment Issue No. 4. We have reviewed the revised information and have revised the costs accordingly.

Comment Issue No. 4: Revised Service Information

Embraer notes the service bulletin identified in the proposed AD has been revised. The revised service information is Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007. This service bulletin adds more requirements to address the unsafe condition, including compliance with Service Bulletin, S.B. No.: 110-57-0026, REVISION No.: 03, dated April 02, 2007. Embraer also comments that the revised service information incorporates an AMOC that ANAC issued to allow the use of repetitive inspections from Part III of the revised service bulletin in lieu of Part IV compliance. The commenter proposes new language for the NPRM that includes the new information mentioned in their comment.

We have reviewed the revised service information and agree that we should include it in the proposed AD. We have revised the proposed AD to include EMBRAER Service Bulletin S.B. No.: 110-00-0007, REVISION No.: 01, dated January 12, 2007; and EMBRAER Service Bulletin S.B. No.: 110-57-0026, REVISION No.: 03, dated April 2, 2007.

FAA's Determination and Requirements of the 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 this State of Design Authority, they have notified us of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all information and determined the unsafe condition exists and is likely to exist or develop on other products of the same type design.

We also determined from our review that some of the actions required in the service information may go beyond addressing the unsafe condition listed in the MCAI. We are changing this proposed AD to require, at this time, only the actions we determined necessary to address the unsafe condition. We will continue to evaluate the other 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.

Certain changes described above change the scope of the earlier NPRM. As a result, we have determined that it is necessary to reopen the comment period to provide additional opportunity for the public to comment on the proposed AD.

Differences Between This Proposed 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 will affect 38 products of U.S. registry. We also estimate that it would take about 95 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 \$288,800, or \$7,600 per product.

We have no way of determining the number of products that may need any necessary follow-on actions or the cost associated with those actions.

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:

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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BILLING CODE 4910-13-P

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