

Dornier GmbH; Dornier Luftfahrt GmbH) Model 328–100 and –300 airplanes, certificated in any category, all serial numbers.

Subject

(d) Air Transport Association (ATA) of America Code 55: Stabilizers.

Reason

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

During maintenance, it has been discovered that at the installation of the fixation brackets for rudder spring tabs and trim tabs an incorrect installation of the fixation brackets may have occurred. * * *

If the orientation of the fixation bracket is reversed or upside down the screws may not reach into the helicoil thread to a sufficient depth.

An incorrect installation, if not detected and corrected, could lead to an in-flight failure of the fixation brackets for rudder spring tabs and trim tabs resulting in and reduced control of the aeroplane.

* * * * *

Compliance

(f) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Inspection

(g) Within 400 flight hours after the effective date of this AD, do a detailed inspection to determine if the fixation brackets for the rudder spring tabs and trim tabs are installed correctly, in accordance with the Accomplishment Instructions of 328 Support Services Service Bulletin SB–328–55–493, dated April 21, 2010 (for Model 328–100 airplanes); or SB–328J–55–245, dated April 21, 2010 (for Model 328–300 airplanes).

Corrective Action

(h) If, during the inspection required by paragraph (g) of this AD, any incorrect installation of the fixation brackets for rudder spring tabs and trim tabs is detected, before further flight, correct the installation of the fixation brackets for rudder spring tabs and trim tabs, in accordance with the Accomplishment Instructions of 328 Support Services Service Bulletin SB–328–55–493, dated April 21, 2010 (for Model 328–100 airplanes); or SB–328J–55–245, dated April 21, 2010 (for Model 328–300 airplanes).

Reporting

(i) Within 30 days after the inspection required by paragraph (g) of this AD, or within 30 days after the effective date of this AD, whichever occurs later: Send the inspection report to 328 Support Services GmbH by using the Compliance Report attached to 328 Support Services Service Bulletin SB–328–55–493, dated April 21, 2010 (for Model 328–100 airplanes); or SB–328J–55–245, dated April 21, 2010 (for Model 328–300 airplanes). Send the report by mail or fax to: Attention: Dept. C, 328 Support Services GmbH, Customer Services, P.O. Box 1252, D–82231 Wessling, Federal Republic of Germany; fax +49 (0) 8153 88111–6565.

FAA AD Differences

Note 1: This AD differs from the MCAI and/or service information as follows: No differences.

Other FAA AD Provisions

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

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Branch, ANM–116, Transport Airplane Directorate, 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 International Branch, send it 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. Information may be e-mailed to: 9-ANM-116-AMOC-REQUESTS@faa.gov. 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. The AMOC approval letter must specifically reference this AD.

(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:* A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2120–0056. Public reporting for this collection of information is estimated to be approximately 5 minutes per response, including the time for reviewing instructions, completing and reviewing the collection of information. All responses to this collection of information are mandatory. Comments concerning the accuracy of this burden and suggestions for reducing the burden should be directed to the FAA at: 800 Independence Ave., SW., Washington, DC 20591, Attn: Information Collection Clearance Officer, AES–200.

Related Information

(k) Refer to MCAI European Aviation Safety Agency (EASA) Airworthiness Directive 2010–0134, dated June 30, 2010; and 328 Support Services Service Bulletins SB–328–55–493 and SB–328J–55–245, both dated April 21, 2010; for related information.

Material Incorporated by Reference

(l) You must use 328 Support Services Service Bulletin SB–328–55–493, dated April 21, 2010, including Compliance Report; or 328 Support Services Service Bulletin SB–328J–55–245, dated April 21, 2010, including Compliance Report; as applicable; to do the actions required by this AD, unless the AD specifies otherwise. Only the even pages of these documents include the document date. The compliance reports attached to these documents do not contain document numbers, revision levels, or dates.

(1) The Director of the Federal Register approved the incorporation by reference of this service information under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) For service information identified in this AD, contact 328 Support Services GmbH, Global Support Center, P.O. Box 1252, D–82231 Wessling, Federal Republic of Germany; telephone +49 8153 88111 6666; fax +49 8153 88111 6565; e-mail gsc.op@328support.de; Internet <http://www.328support.de>.

(3) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425–227–1221.

(4) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on July 6, 2011.

Kalene C. Yanamura,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2011–17703 Filed 7–15–11; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2011–0718; Directorate Identifier 2011–NM–117–AD; Amendment 39–16756; AD 2011–15–09]

RIN 2120–AA64

Airworthiness Directives; Bombardier, Inc. Model DHC–8–400 Series Airplanes

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

ACTION: Final rule; request for comments.

SUMMARY: We are adopting a new airworthiness directive (AD) for the products listed above that would

supersede an existing AD. This 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:

Two cases of the main landing gear (MLG) alternate extension system (AES) cam mechanism failure were found during line checks. The cam mechanism operates the cable to open the MLG door and releases the MLG uplock in sequence. In the case where it is necessary to deploy the MLG using the AES, the failure of the MLG AES cam mechanism on one side will lead to an unsafe asymmetrical landing configuration.

* * * * *

The unsafe condition is possible loss of control during landing. This AD requires actions that are intended to address the unsafe condition described in the MCAI.

DATES: This AD becomes effective August 2, 2011.

The Director of the Federal Register approved the incorporation by reference of a certain publication listed in the AD as of August 2, 2011.

The Director of the Federal Register approved the incorporation by reference of a certain other publication listed in the AD as of March 25, 2011 (76 FR 13080, March 10, 2011).

We must receive comments on this AD by September 1, 2011.

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 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:

Cesar Gomez, Aerospace Engineer, Airframe and Mechanical Systems Branch, ANE-171, FAA, New York Aircraft Certification Office, 1600 Stewart Avenue, Suite 410, Westbury, New York 11590; telephone (516) 228-7318; fax (516) 794-5531.

SUPPLEMENTARY INFORMATION:

Discussion

On February 22, 2011, we issued AD 2011-05-14, Amendment 39-16624 (76 FR 13080, March 10, 2011). That AD required actions intended to address an unsafe condition on the products listed above.

Since we issued AD 2011-05-14, we have received a report that the service information referenced in that AD as a source of accomplishment information was found to have inadequate inspection procedures. Transport Canada Civil Aviation (TCCA), which is the aviation authority for Canada, has issued Canadian Airworthiness Directive CF-2011-01R1, dated May 20, 2011 (referred to after this as “the MCAI”), to correct an unsafe condition for the specified products. The MCAI states:

Two cases of the main landing gear (MLG) alternate extension system (AES) cam mechanism failure were found during line checks. The cam mechanism operates the cable to open the MLG door and releases the MLG uplock in sequence. In the case where it is necessary to deploy the MLG using the AES, the failure of the MLG AES cam mechanism on one side will lead to an unsafe asymmetrical landing configuration.

Preliminary investigation indicates that the cam mechanism failure may have occurred and remained dormant after a previous AES operation. The cam mechanism may not have fully returned to the normal rested position. With the cam mechanism out of normal rested position, normal powered landing gear door operation could introduce sufficient loads to fracture the cam mechanism or rupture the door release cable.

This directive mandates the initial and subsequent [detailed] inspections for proper operation of the MLG AES cam mechanism, and rectify [repair or replace cam assembly with new or serviceable cam assembly] as necessary.

Since the original issue of this [Canadian] directive, Bombardier Inc. has determined that the existing inspection procedure is insufficient for verification of proper MLG AES cam mechanism operation, and has superseded this inspection procedure. This revision of the [Canadian] directive mandates the use of the latest inspection [and rectification] procedure.

The unsafe condition is possible loss of control during landing. You may obtain further information by examining the MCAI in the AD docket.

Relevant Service Information

Bombardier has issued Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011. 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 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 issuing this AD because we evaluated all pertinent information and determined the unsafe condition exists and is likely to exist or develop on other products of the same type design.

Differences Between the 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 required 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 AD.

FAA's Determination of the Effective Date

An unsafe condition exists that requires the immediate adoption of this AD. The FAA has found that the risk to the flying public justifies waiving notice and comment prior to adoption of this rule because since we issued AD 2011-05-14, Bombardier has determined that the existing inspection procedure referenced in AD 2011-05-14 is insufficient for verification of proper MLG AES cam mechanism operation, and has provided a revised inspection procedure. In the case where it is necessary to deploy the MLG using the AES, the failure of the MLG AES cam mechanism on one side will lead to an unsafe asymmetrical landing configuration. An asymmetrical landing configuration could result in possible loss of control during landing. This AD mandates the use of the revised inspection procedures. Therefore, we determined that notice and opportunity

for public comment before issuing this AD are impracticable and that good cause exists for making this amendment effective in fewer than 30 days.

Comments Invited

This AD is a final rule that involves requirements affecting flight safety, and we did not precede it by notice and opportunity for public comment. We invite you to send any written relevant data, views, or arguments about this AD. Send your comments to an address listed under the **ADDRESSES** section. Include "Docket No. FAA-2011-0718; Directorate Identifier 2011-NM-117-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this AD. We will consider all comments received by the closing date and may amend this 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 AD.

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 AD will not have federalism implications under Executive Order 13132. This AD will 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 AD:

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 AD and placed it in the AD docket.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA amends 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 removing Amendment 39-16624 (76 FR 13080, March 10, 2011) and adding the following new AD:

2011-15-09 Bombardier, Inc.: Amendment 39-16756, Docket No. FAA-2011-0718; Directorate Identifier 2011-NM-117-AD.

Effective Date

- (a) This airworthiness directive (AD) becomes effective August 2, 2011.

Affected ADs

- (b) This AD supersedes AD 2011-05-14, Amendment 39-16624.

Applicability

- (c) This AD applies to Bombardier, Inc. Model DHC-8-400, -401, and -402 airplanes, certificated in any category, serial numbers 4001 and subsequent.

Subject

- (d) Air Transport Association (ATA) of America Code 32: Landing Gear.

Reason

- (e) The mandatory continued airworthiness information (MCAI) states:

Two cases of the main landing gear (MLG) alternate extension system (AES) cam mechanism failure were found during line checks. The cam mechanism operates the cable to open the MLG door and releases the MLG uplock in sequence. In the case where it is necessary to deploy the MLG using the AES, the failure of the MLG AES cam mechanism on one side will lead to an unsafe asymmetrical landing configuration.

* * * * *

The unsafe condition is possible loss of control during landing.

Compliance

- (f) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Restatement of Requirements of AD 2011-05-14, With New Service Information

(g) Within 50 flight hours or 10 days after March 25, 2011 (the effective date of AD 2011-05-14), whichever occurs first, do a detailed inspection for proper operation of the MLG AES cam mechanism, in accordance with paragraph A) of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011. Repeat the inspection thereafter at intervals not to exceed 50 flight hours or 10 days, whichever occurs first, until the inspection required by paragraph (i) of this AD is accomplished.

(1) If the cam mechanism is found to reset to the normal rested position without any sticking or binding, it is operating properly.

(2) If the cam mechanism has not reset to its normal rested position, or if any sticking or binding is observed, before further flight, remove the cam assembly, in accordance with paragraph A) of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011; and do the actions in paragraph (g)(2)(i) or (g)(2)(ii) of this AD.

(i) Repair the cam mechanism assembly, including doing detailed inspections for discrepancies (including an inspection to determine proper operation, an inspection for damage, an inspection for corrosion and cadmium coating degradation, and inspections to determine dimensions are within the limits specified in paragraph B) of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011), in accordance with paragraph B) of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011; and install the repaired cam assembly in accordance with paragraph C) of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011.

(ii) Install a new or serviceable cam assembly, in accordance with paragraph C) of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011.

(3) If the cam mechanism is found damaged or inoperative during the repair specified in paragraph (g)(2)(i) of this AD, or if any discrepancies are found and Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011; does not specify repairs for those discrepancies, or repairs specified in paragraph (g)(2)(i) of this AD cannot be accomplished: Before further flight, repair and reinstall using a method approved by the Manager, ANE-170, New York Aircraft Certification Office (ACO), FAA, or Transport Canada Civil Aviation (TCCA) (or its delegated agent); or install a new or serviceable cam assembly, in

accordance with paragraph C) of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Issue 3, dated February 15, 2011.

Credit for Actions Accomplished in Accordance With Previous Service Information

(h) Actions done before March 25, 2011, in accordance with Bombardier 8/4-32-0160, Issue 1, dated January 14, 2011, are acceptable for compliance with the corresponding requirements of this AD.

New Requirements of This AD

(i) Within 50 flight hours or 10 days after the effective date of this AD, whichever occurs first, do a detailed inspection for proper operation of the MLG AES cam mechanism, in accordance with paragraph A) of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011. Repeat the inspection thereafter at intervals not to exceed 50 flight hours or 10 days, whichever occurs first. Accomplishing this inspection terminates the requirements of paragraph (g) of this AD.

(1) If the cam mechanism is found to reset to the normal rested position without any sticking or binding, it is operating properly.

(2) If the cam mechanism has not reset to its normal rested position, or if any sticking or binding is observed, before further flight, remove the cam assembly, in accordance with paragraph A) of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011, and do the actions in paragraph (i)(2)(i) or (i)(2)(ii) of this AD.

(i) Repair the cam mechanism assembly, including doing detailed inspections for discrepancies (including an inspection to determine proper operation, an inspection for damage, an inspection for corrosion and cadmium coating degradation, and inspections to determine dimensions are within the limits specified in paragraph B) of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011), in accordance with paragraph B) of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011; and install the repaired cam assembly in accordance with paragraph C) of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011.

(ii) Install a new or serviceable cam assembly, in accordance with paragraph C) of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011.

(3) If the cam mechanism is found damaged or inoperative during the repair specified in paragraph (i)(2)(i) of this AD, or if any discrepancies are found and Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011, does not specify repairs for those discrepancies, or repairs specified in paragraph (i)(2)(i) of this AD cannot be accomplished: Before further flight, repair and reinstall using a method approved by the Manager, ANE-170, New York Aircraft Certification Office (ACO), FAA, or Transport Canada Civil Aviation (TCCA) (or its delegated agent); or install a new or serviceable cam assembly, in accordance with paragraph C) of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011.

FAA AD Differences

Note 1: This AD differs from the MCAI and/or service information as follows: No differences.

Other FAA AD Provisions

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

(1) Alternative Methods of Compliance (AMOCs): The Manager, ANE-170, New York 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 ACO, send it to ATTN: Program Manager, Continuing Operational Safety, FAA, New York ACO, 1600 Stewart Avenue, Suite 410, Westbury, New York 11590; telephone 516-228-7300; fax 516-794-5531. 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. The AMOC approval letter must specifically reference this AD.

(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.

Related Information

(k) Refer to MCAI Canadian Airworthiness Directive CF-2011-01R1, dated May 20, 2011; Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; and Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011; for related information.

Material Incorporated by Reference

(l) You must use Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011; or Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011; as applicable; to do the actions required by this AD, unless the AD specifies otherwise. The issue dates for Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011, are identified on only the first page of that document.

(1) The Director of the Federal Register approved the incorporation by reference of Bombardier Repair Drawing 8/4-32-0160, Issue 3, dated February 15, 2011, under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) The Director of the Federal Register previously approved the incorporation by reference of Bombardier Repair Drawing 8/4-32-0160, Issue 2, dated January 18, 2011, on March 25, 2011 (76 FR 13080, March 10, 2011).

(3) For service information identified in this AD, contact Bombardier, Inc., Q-Series Technical Help Desk, 123 Garratt Boulevard, Toronto, Ontario M3K 1Y5, Canada; telephone 416-375-4000; fax 416-375-4539;

e-mail thd.qseries@aero.bombardier.com; Internet <http://www.bombardier.com>.

(4) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington. For information on the availability of this material at the FAA, call 425-227-1221.

(5) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on July 6, 2011.

Kalene C. Yanamura,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2011-17813 Filed 7-15-11; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9536]

RIN 1545-BK40

Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations providing guidance relating to the determination of the amount of taxes paid for purposes of the foreign tax credit. These regulations address certain highly structured arrangements that produce inappropriate foreign tax credit results. The regulations affect individuals and corporations that claim direct and indirect foreign tax credits. The text of these temporary regulations also serves as the text of the proposed regulations (REG-126519-11) published in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective on July 18, 2011.

Applicability Date: For dates of applicability, see § 1.901-2T(h)(3).

FOR FURTHER INFORMATION CONTACT: Jeffrey P. Cowan, at (202) 622-3850.

SUPPLEMENTARY INFORMATION:

Background

On March 30, 2007, the **Federal Register** published proposed regulations