

**§ 135.364 Maximum flying time outside the United States.**

After February 15, 2008, no certificate holder may operate an airplane, other than an all-cargo airplane with more than two engines, on a planned route that exceeds 180 minutes flying time (at the one-engine-inoperative cruise speed under standard conditions in still air) from an Adequate Airport outside the continental United States unless the operation is approved by the FAA in accordance with Appendix G of this part, Extended Operations (ETOPS).

■ 5. In appendix G of part 135, in section G135.2.8, revise paragraph (c) and the introductory text to paragraph (h) to read as follows:

**Appendix G to Part 135—Extended Operations (ETOPS)**

\* \* \* \* \*

*G135.2.8 Maintenance Program Requirements*

\* \* \* \* \*

(c) *Limitations on dual maintenance.* (1) Except as specified in paragraph G135.2.8(c)(2) of this appendix, the certificate holder may not perform scheduled or unscheduled dual maintenance during the same maintenance visit on the same or a substantially similar ETOPS Significant System listed in the ETOPS maintenance document, if the improper maintenance could result in the failure of an ETOPS Significant System.

(2) In the event dual maintenance as defined in paragraph G135.2.8(c)(1) of this appendix cannot be avoided, the certificate holder may perform maintenance provided:

- (i) The maintenance action on each affected ETOPS Significant System is performed by a different technician, or
- (ii) The maintenance action on each affected ETOPS Significant System is performed by the same technician under the direct supervision of a second qualified individual; and

(iii) For either paragraph G135.2.8(c)(2)(i) or (ii) of this appendix, a qualified individual conducts a ground verification test and any in-flight verification test required under the program developed pursuant to paragraph G135.2.8(d) of this appendix.

\* \* \* \* \*

(h) *Enhanced Continuing Analysis and Surveillance System (E-CASS) program.* A certificate holder's existing CASS must be enhanced to include all elements of the ETOPS maintenance program. In addition to the reporting requirements of § 135.415 and § 135.417, the program includes reporting procedures, in the form specified in § 135.415(e), for the following significant events detrimental to ETOPS within 96 hours of the occurrence to the certificate holding district office (CHDO):

\* \* \* \* \*

Issued in Washington, DC, on May 2, 2007.

**Rebecca MacPherson,**  
*Assistant Chief Counsel, Regulations Division.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

**[TD 9323]**

**RIN 1545-BF64**

**Revisions to Regulations Relating to Repeal of Tax on Interest of Nonresident Alien Individuals and Foreign Corporations Received From Certain Portfolio Debt Investments; Correction**

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations (TD 9323) that were published in the **Federal Register** on Thursday, April 12, 2007 (72 FR 18386) relating to the exclusion from gross income of portfolio interest paid to a nonresident alien individual or foreign corporation.

**DATES:** The correction is effective May 10, 2007.

**FOR FURTHER INFORMATION CONTACT:** Kathryn Holman of the Office of the Associate Chief Counsel (International), (202) 622-3840 (not a toll-free call).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under sections 871 and 881 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9323) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 9323), which were the subject of FR Doc. E7-6766, is corrected as follows:

1. On page 18386, column 3, in the preamble, under the paragraph heading “1. Time for Applying the 10-Percent Shareholder Test”, ninth line of the last paragraph of the column, the language “under section 6031(c) is mailed, or the” is corrected to read “under section 6031(b) is mailed, or the”.

2. On page 18387, column 1, in the preamble, under the paragraph heading “1. Time for Applying the 10-Percent Shareholder Test”, tenth line of the first paragraph of the column, the language “section 6031(c) is mailed or otherwise” is corrected to read “section 6031(b) is mailed or otherwise”.

**LaNita Van Dyke,**

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

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

**[TD 9323]**

**RIN 1545-BF64**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 9323) that were published in the **Federal Register** on Thursday, April 12, 2007 (72 FR 18386) relating to the exclusion from gross income of portfolio interest paid to a nonresident alien individual or foreign corporation.

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**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under sections 871 and 881 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9323) contain an error that may prove to be misleading and is in need of clarification.

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

Income taxes, Reporting and recordkeeping requirements.