SUPPLEMENTARY INFORMATION: On September 18, 2007 (72 FR 53108), we published a final rule AD, FR Doc. E7–18324, in the Federal Register. That AD applies to Rolls-Royce plc RB211 Trent 500 series turbofan engines. We need to make the following corrections:

§ 39.13 [Corrected]

- On page 53109, in the second column, in the FAA’s Determination and Requirements of This AD paragraph, in the 22nd line, “2,190 cycles-since-new” is corrected to read “2,910 cycles-since-new”.

- On page 53110, in the second column, in paragraph (e)(1), in the 7th line, “2,190 cycles-since-new” is corrected to read “2,910 cycles-since-new”.

Issued in Burlington, Massachusetts, on September 28, 2007.

Francis A. Favara,
Manager, Engine and Propeller Directorate, Aircraft Certification Service.

FR Doc. E7–19610 Filed 10–3–07; 8:45 am
BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 1
[TD 9355]

RIN 1545–BF66

Clarification of Section 6411 Regulations; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final and temporary regulations that were published in the Federal Register on Monday, August 27, 2007 (72 FR 48933) clarifying that for purposes of allowing a tentative adjustment, the IRS may credit or reduce the tentative adjustment by an assessed tax liability.

DATES: This correction is effective October 4, 2007.

FOR FURTHER INFORMATION CONTACT: Cynthia McGrewey at (202) 622–4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9355) that are the subject of these corrections are under section 6411 of the Internal Revenue Code.

Need for Correction

As published, these final and temporary regulations (TD 9355) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

PART 1—INCOME TAXES

Correction of Publication

- Accordingly, the final and temporary regulations (TD 9355) that are the subject of FR. Doc. E7–16878 are corrected as follows:

§ 1.6411–2 [Corrected]

- Par. 2. Section § 1.6411–2(b), fourth sentence is amended by removing the language “District director” in the second column of the chart and adding the language “district director” in its place.

§ 1.6411–3 [Corrected]

- Par. 3. Section § 1.6411–3(b), first sentence is amended by removing the language “Deemed” in the third column of the chart and adding the language “deemed” in its place.

- Par. 4. Section § 1.6411–3(b), second sentence is amended by removing the language “he” in the second column of the chart and adding the language “He”, in its place.

- Par. 5. Section § 1.6411–3(b), fifth sentence is amended by removing the language “May” in the third column of the chart and adding the language “may” in its place.

- Par. 6. Section § 1.6411–3(d)(2), fifth sentence is amended by removing the language “The Commissioner” in the third column of the chart and adding the language “the Commissioner” in its place.

La Nita Van Dyke,
Branch Chief, Publications and Regulations Branch, Legal Processing Division, Office of Associate Chief Counsel (Procedure and Administration).

FR Doc. E7–19572 Filed 10–3–07; 8:45 am
BILLING CODE 4630–01–P

DEPARTMENT OF THE INTERIOR
Office of Surface Mining Reclamation and Enforcement

30 CFR Part 938
[PA–149–FOR]

Pennsylvania Regulatory Program

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

ACTION: Final rule; approval of amendment.

SUMMARY: We are approving an amendment to the Pennsylvania regulatory program (the Pennsylvania program) regulations under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). The amendment adds new section 25 Pennsylvania Code (PA Code) 86.6 which provides for the exemption from the permitting requirements of 25 PA Code Chapters 87 and 88, relating to surface mining of coal, when extraction of coal is incidental to government-financed construction or government-financed reclamation projects and specified requirements are met.

DATES: Effective Date: October 4, 2007.

FOR FURTHER INFORMATION CONTACT: George Rieger, Chief, Pittsburgh Field Division, Telephone: (717) 782–4036, e-mail: grieger@osmre.gov.

SUPPLEMENTARY INFORMATION:

I. Background on the Pennsylvania Program

II. Submission of the Amendment

III. OSM’s Findings

IV. Summary and Disposition of Comments

V. OSM’s Decision

VI. Procedural Determinations

I. Background on the Pennsylvania Program

Section 503(a) of the Act permits a State to assume primary responsibility for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act * * *” and rules and regulations consistent with regulations issued by the Secretary pursuant to the Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Pennsylvania program on July 30, 1982. You can find background information on the Pennsylvania program, including the Secretary’s findings, the disposition of comments, and conditions of
approval in the July 30, 1982, Federal Register (47 FR 33050). You can also find later actions concerning Pennsylvania’s program and program amendments at 30 CFR 938.11, 938.12, 938.13, 938.15 and 938.16.

II. Submission of the Amendment

By letter dated December 18, 2006, the Pennsylvania Department of Environmental Protection (PADEP) sent us an amendment to revise its program regulations at 25 Pennsylvania Code (Administrative Record No. PA 891.00) under SMCRA (30 U.S.C. 1201 et seq.). The revisions that Pennsylvania proposed at its own initiative concern program changes to address the exemption of permitting requirements when the extraction of coal is incidental to government-financed construction or government-financed reclamation projects.

We announced receipt of the proposed amendment in the February 6, 2007, Federal Register (72 FR 5380). In the same document, we opened the public comment period and provided an opportunity for a public hearing or meeting on the amendment’s adequacy (Administrative Record No. PA 891.03). The public comment period ended on March 8, 2007. We did not hold a public hearing or meeting because no one requested one. We did not receive any public comments. We received written comments from three Federal agencies: Mine Safety and Health Administration, District 1 (Administrative Record No. 891.04); Mine Safety and Health Administration, District 2 (Administrative Record No. 891.02); and Environmental Protection Agency (Administrative Record No. 891.05).

III. OSM’s Findings

Following are the findings we made concerning the amendment under SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17. We are approving the amendment which amends Chapter 86 of the Pennsylvania Code by adding the subsections 86.6, Extraction of coal incidental to government-financed construction or government-financed reclamation. Any revisions that we do not specifically discuss below concern nonsubstantive wording, editorial, or re-numbering of section changes and are approved here without discussion.

The Federal regulations regarding government-financed construction contracts are found at: (1) 30 CFR part 707, Exemption for Coal Extraction Incident to Government-Financed Highway Construction. This part establishes the procedures for determining those surface coal mining and reclamation operations which are exempt from permitting requirements because the extraction of coal is an incidental part of Federal, State, or local government-financed highway or other construction and meets specified criteria that ensure that the construction is government-financed and that the extraction of coal is incidental to it; and (2) 30 CFR 874.17, Abandoned Mine Land agency procedures for reclamation projects receiving less than 50% government financing. This section sets forth the requirements for the AML agency when considering an abandoned mine land reclamation project as government-financed construction under 30 CFR part 707. This section only applies if the level of funding for the construction will be less than 50% of the total cost because of planned coal extraction. Pennsylvania had previously adopted the provisions of 30 CFR part 874 in prior rulemaking. This amendment concerns the provisions of 30 CFR part 707.

This amendment concerns the exemption from the permitting requirements of 25 Pa Code Chapters 87 and 88 when the extraction of coal is incidental to government-financed construction contracts or government-financed abandoned mine land reclamation projects. Pennsylvania has added a new section, 25 Pa Code 86.6, to address the definitions, eligibility requirements (applicability) for exemption, and information to be maintained on-site. With a few exceptions, this new section contains language that mirrors the Federal language. The AML plan as amended provides for the construction of the AML plan as amended, and includes provisions requiring coordination between the AML and Title V Agency and an authorization which includes the requirement that the project be abandoned mine land reclamation project. Because the AML eligibility requirement is provided in the Pennsylvania statute [PA SMCRA Section 4.8(c)(1)] and can be approved by a unit of government and it be funded 50% or more by funds appropriated from the government unit’s budget or obtained from general revenue bonds. Funding at less than 50% may qualify if the construction is undertaken as a Department-approved reclamation contract or project.

There is no mention of the requirement for the project to meet the SMCRA. However, the Pennsylvania statute [PA SMCRA Section 4.8(c)(1)] makes specific reference to abandoned mine land reclamation eligibility as a condition to secure special authorization under this section and the regulations must be read in the context of the authorizing statute, as it serves to limit the application of the AML regulations and can be approved.

25 Pa Code 86.6(a)(1) provides that the AML plan as amended in 1999 includes provisions requiring coordination between the AML and Title V Agency and an authorization which includes the requirement that the project be an abandoned mine land reclamation project. Because the AML eligibility requirement is provided in the statute and in the AML plan, we find that the addition of 25 Pa Code 86.6(a)(3) and (4) is no less stringent than SMCRA and no less effective than the Federal regulations and can be approved.

25 Pa Code 86.6(a)(5) and (a)(6) provide that the construction be performed under a bond, contract and specifications that substantially provide for and require protection of the environment, reclamation of the affected area, and handling of excavated materials in a manner consistent with the acts and regulations implementing the acts. In addition, it provides that the Department approve the standards and specifications for the environment that will apply to the project when potential adverse
environmental impacts have been identified. There is no Federal counterpart to this requirement. However, these requirements provide additional assurance that reclamation will be performed in a satisfactory manner. Therefore, we find that the addition of 25 Pa Code 86.6(a)(5) and (a)(6) do not render the Pennsylvania program inconsistent with SMCRA or the Federal regulations and can be approved.

25 Pa Code 86.6(b) provides that construction funded through government financing agency guarantees, insurance, loans, funds obtained through industrial revenue bonds or their equivalent or in-kind payments does not qualify as government-financed construction. This is consistent with the Federal regulations at 30 CFR 707.5, Definitions. We find that the addition of 25 Pa Code 86.6(b) is no less stringent than SMCRA and no less effective than the Federal regulations and can be approved.

25 Pa Code 86.6(c) provides that documentation must be available for inspection on-site when a person extracting coal incidental to government-financed construction or government-financed reclamation extracts more than 250 tons of coal or affects more than 2 acres. The required documentation is provided in subsections 86.6(c)(1) through (c)(4). Subsections 86.6(c)(1) through (c)(3) are consistent with the Federal regulations at 30 CFR 707.12(a), (b), and (c). Therefore, we find that addition of 25 Pa Code 86.6(c)(1) through (c)(3) is no less stringent than SMCRA and no less effective than the Federal regulations and can be approved.

There is no Federal counterpart for subsection 86.6(c)(4), which requires that when an area is wholly or partially within an area designated unsuitable for mining by the Environmental Quality Board under 86.130, a copy of the detailed report required by subsection 86.124(e) relating to procedures (initial processing, recordkeeping and notification requirements) must be maintained on the site and made available for inspection. The change reflects an additional information requirement and therefore, we find that the addition of 25 Pa Code 86.6(c)(4) does not render the Pennsylvania program inconsistent with SMCRA or the Federal regulations and can be approved.

25 Pa Code 86.6(d) provides that government-financed construction projects and government-financed reclamation projects (comply with Chapters 91–96, 102 and 105. The reference requires that the project and reclamation comply with the State regulations pertaining to water quality. National Pollutant Discharge Elimination System, sediment control, waste management, and dam safety. There is no Federal counterpart for subsection 86.6(d). The Pennsylvania regulations require compliance with other environmental standards and, therefore, we find that the addition of 25 Pa Code 86.6(d) does not render the Pennsylvania program inconsistent with SMCRA or the Federal regulations and can be approved.

IV. Summary and Disposition of Comments

Public Comments

We asked for public comments on the amendment through the Federal Register Notice dated February 6, 2007, (72 FR 5380) (Administrative Record No. PA 891.03). We did not receive any comments from the public.

Federal Agency Comments

Under Federal regulations at 30 CFR 732.17(h)(1)(i) and section 503(b) of SMCRA, we requested comments on the amendment from various Federal agencies with an actual or potential interest in the Pennsylvania program (Administrative Record No. PA 891.01). The Mine Safety and Health Administration (MSHA), District 1, responded (Administrative Record No. PA 891.04) and stated that it did not have any comments or concerns regarding this request. The Mine Safety and Health Administration (MSHA), District 2, responded (Administrative Record No. PA 891.02) and stated that in the case of government-financed construction or other government-financed reclamation projects, MSHA reserves the right to assess each project where the extraction of coal is incidental to the project, to determine jurisdictional standing.

Environmental Protection Agency (EPA) Concurrence and Comments

Under Federal regulations at 30 CFR 732.17(h)(1)(i) and (ii), we are required to get a written concurrence from EPA for those provisions of the program amendment that relate to air or water quality standards issued under the authority of the Clean Water Act (33 U.S.C. 1251 et seq.) or the Clean Air Act (42 U.S.C. 7401 et seq.).

None of the revisions that Pennsylvania proposed to make in this amendment pertain to air or water quality standards. Therefore, we did not ask EPA to concur on the amendment. On December 20, 2006, we requested comments on the amendment from EPA (Administrative Record No. PA 891.01).

The EPA, Region III, responded (Administrative Record No. 891.05) and stated that it did not identify any inconsistencies with the Clean Water Act or any other statutes or regulations under its jurisdiction.

V. OSM’s Decision

Based on the above findings, we approve the amendment Pennsylvania sent to us on December 18, 2006. We are approving the changes to the Pennsylvania program at 25 Pa. Code 86.6.

To implement this decision, we are amending the Federal regulations at 30 CFR part 938, which codify decisions concerning the Pennsylvania program. We find that good cause exists under 5 U.S.C. 553(d)(3) to make this final rule effective immediately. Section 503(a) of SMCRA requires that the State’s program demonstrate that the State has the capability of carrying out the provisions of the Act and meeting its purposes. Making this regulation effective immediately will expedite that process. SMCRA requires consistency of the State and Federal standards.

VI. Procedural Determinations

Executive Order 12630—Takings

This rule does not have takings implications. This determination is based on the analysis performed for the counterpart Federal regulations.

Executive Order 12866—Regulatory Planning and Review

This rule is exempted from review by the Office of Management and Budget under Executive Order 12866.

Executive Order 12988—Civil Justice Reform

The Department of the Interior has conducted the reviews required by Section 3 of Executive Order 12988 and has determined that, to the extent allowable by law, this rule meets the applicable standards of Subsections (a) and (b) of that Section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments because each program is drafted and promulgated by a specific State, not by OSM. Under Sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and the Federal regulations at 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on proposed State regulatory programs and program amendments submitted by the States must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of...
30 CFR parts 730, 731, and 732 have never been met.

Executive Order 13132—Federalism

This rule does not have Federalism implications. SMCRA delineates the roles of the Federal and State governments with regard to the regulation of surface coal mining and reclamation operations. One of the purposes of SMCRA is to “establish a nationwide program to protect society and the environment from the adverse effects of surface coal mining operations.” Section 503(a)(1) of SMCRA requires that State laws regulating surface coal mining and reclamation operations be “in accordance with” the requirements of SMCRA. Section 503(a)(7) requires that State programs contain rules and regulations “consistent with” regulations issued by the Secretary pursuant to SMCRA.

Executive Order 13175—Consultation and Coordination With Indian Tribal Governments

In accordance with Executive Order 13175, we have evaluated the potential effects of this rule on Federally-recognized Indian tribes and have determined that the rule does not have substantial direct effects on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian Tribes. The basis for this determination is that our decision is on a State regulatory program and does not involve a Federal program involving Indian lands.

Executive Order 13211—Regulations That Significantly Affect the Supply, Distribution, or Use of Energy

On May 18, 2001, the President issued Executive Order 13211 which requires agencies to prepare a Statement of Energy Effects for a rule that is (1) considered significant under Executive Order 12866, and (2) likely to have a significant adverse effect on the supply, distribution, or use of energy. Because this rule is exempt from review under Executive Order 12866 and is not expected to have a significant adverse effect on the supply, distribution, or use of energy, a Statement of Energy Effects is not required.

National Environmental Policy Act

Section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that a decision on a proposed State regulatory program provision does not constitute a major Federal action within the meaning of Section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)). A determination has been made that such decisions are categorically excluded from the NEPA process (516 DM 8.A.A.).

Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 et seq.).

Regulatory Flexibility Act

The Department of the Interior certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). The State amendment that is the subject of this rule is based on counterpart Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. Accordingly, this rule will ensure that existing requirements previously promulgated by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the counterpart Federal regulations.

Small Business Regulatory Enforcement Fairness Act

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule: (a) Does not have an annual effect on the economy of $100 million; (b) Will not cause a major increase in costs or prices for consumers, individual industries, geographic regions, or Federal, State, or local government agencies; and (c) Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation was not considered a major rule.

Unfunded Mandates

This rule will not impose a cost of $100 million or more in any given year on any governmental entity or the private sector.

List of Subjects in 30 CFR Part 938

Intergovernmental relations, Surface mining, Underground mining.


H. Vann Weaver,
Acting Regional Director, Appalachian Region.

For the reasons set out in the preamble, 30 CFR part 938 is amended as set forth below:

PART 938—PENNSYLVANIA

1. The authority citation for part 938 continues to read as follows:

Authority: 30 U.S.C. 1201 et seq.

2. Section 938.15 is amended by adding a new entry in the table in chronological order by “Date of final publication” to read as follows:

§ 938.15 Approval of Pennsylvania regulatory program amendments.

<table>
<thead>
<tr>
<th>Original amendment submission date</th>
<th>Date of final publication</th>
<th>Citation/description</th>
</tr>
</thead>
</table>
The public that the rule will not take effect.

**ADDITIONS:** Submit your comments, identified by Docket ID No. EPA–R04–
OAR–2007–0835, by one of the following methods:

   comments.
2. E-mail: Lesane.Heidi@epa.gov.
3. Fax: (404) 562–9019.
   Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S.
   Environmental Protection Agency, Region 4, 61 Forsyth Street, SW.,
   Atlanta, Georgia 30303–8960.

**5. Hand Delivery or Courier:** Heidi
   Lesane, Regulatory Development
   Section, Air Planning Branch, Air,
   Pesticides and Toxics Management
   Division, U.S. Environmental Protection
   Agency, Region 4, 61 Forsyth Street,
   SW., Atlanta, Georgia 30303–8960. Such
   deliveries are only accepted during the
   Regional Office’s normal hours of
   operation. The Regional Office’s official
   hours of business are Monday through
   Friday, 8:30 to 4:30, excluding Federal
   holidays.

**Instructions:** Direct your comments to
0835”. 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, 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 through
www.regulations.gov or e-mail,
information that you consider to be CBI
or otherwise protected. The
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 e-mail comment directly
to EPA without going through
www.regulations.gov, your e-mail
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 and any form of
encryption and should be free of any
defects or viruses. For additional
information about EPA’s public docket
visit the EPA Docket Center homepage
at http://www.epa.gov/epahome/
dockets.htm.

Docket: All documents in the
electronic docket are listed in the
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 or
in hard copy at the Regulatory
Development Section, Air Planning
Branch, Air, Pesticides and Toxics
Management Division, U.S.
Environmental Protection Agency,
Region 4, 61 Forsyth Street, SW.,
Atlanta, Georgia 30303–8960. EPA
requests that if at all possible, you
contact the person listed in the FOR
FURTHER INFORMATION CONTACT
section to schedule your inspection.
The Regional Office’s official hours of
business are Monday through Friday,
8:30 to 4:30, excluding Federal
holidays.

**FOR FURTHER INFORMATION CONTACT:** If
you have questions concerning today’s
action, please contact Heidi LeSane,
Regulatory Development Section, Air
Planning Branch, Air, Pesticides and
Toxics Management Division, U.S.
Environmental Protection Agency,
Region 4, 61 Forsyth Street, SW.,
Atlanta, Georgia 30303–8960. The
telephone number is (404) 562–9074.
Mrs. LeSane can also be reached via
electronic mail at
LeSane.Heidi@epa.gov.

**SUPPLEMENTARY INFORMATION:**

I. What Action Is EPA Taking?
II. What Is the Regulatory History of CAIR
   and the CAIR FIPs?
III. What Are the General Requirements of
    CAIR and the CAIR FIPs?
IV. What Are the Types of CAIR SIP
    Submittals?
V. Analysis of Kentucky’s CAIR SIP
    Submittal
   A. State Budgets for Allowance
      Allocations
   B. CAIR Cap-and-Trade Programs
   C. Applicability Provisions for non-EGU
      NOX SIP Call Sources
   D. NOX Allowance Allocations
   E. Allocation of NOX Allowances From
      the Compliance Supplement Pool
   F. Individual Opt-In Units
   VI. Final Action
    VII. Statutory and Executive Order Reviews