

(i) Deferred tax assets arising from deductible temporary differences that exceed the amount of taxes previously paid that could be recovered through loss carrybacks if existing temporary differences (both deductible and taxable and regardless of where the related deferred tax effects are reported on the balance sheet) fully reverse at the calendar quarter-end date; and

(ii) Deferred tax assets arising from operating loss and tax credit carryforwards.

(2) Tier 1 capital limitations. (i) The maximum allowable amount of deferred tax assets that are dependent upon future taxable income, net of any valuation allowance for deferred tax assets, will be limited to the lesser of:

(A) The amount of deferred tax assets that are dependent upon future taxable income that is expected to be realized within one year of the calendar quarter-end date, based on a projected future taxable income for that year; or

(B) Ten percent of the amount of Tier 1 capital that exists before the deduction of any disallowed servicing assets, any disallowed purchased credit card relationships, any disallowed credit-enhancing interest-only strips, and any disallowed deferred tax assets.

(ii) For purposes of this limitation, all existing temporary differences should be assumed to fully reverse at the calendar quarter-end date. The recorded amount of deferred tax assets that are dependent upon future taxable income, net of any valuation allowance for deferred tax assets, in excess of this limitation will be deducted from assets and from equity capital for purposes of determining Tier 1 capital under this part. The amount of deferred tax assets that can be realized from taxes paid in prior carryback years and from the reversal of existing taxable temporary differences generally would not be deducted from assets and from equity capital.

(iii) Notwithstanding paragraph (h)(2)(B)(ii) of this section, the amount of carryback potential that may be considered in calculating the amount of deferred tax assets that a savings association that is part of a consolidated group (for tax purposes) may include in Tier 1 capital may not exceed the amount which the association could reasonably expect to have refunded by its parent.

(3) Projected future taxable income. Projected future taxable income should not include net operating loss carryforwards to be used within one year of the most recent calendar quarter-end date or the amount of existing temporary differences expected to reverse within that year. Projected

future taxable income should include the estimated effect of tax planning strategies that are expected to be implemented to realize tax carryforwards that will otherwise expire during that year. Future taxable income projections for the current fiscal year (adjusted for any significant changes that have occurred or are expected to occur) may be used when applying the capital limit at an interim calendar quarter-end date rather than preparing a new projection each quarter.

(4) Unrealized holding gains and losses on available-for-sale debt securities. The deferred tax effects of any unrealized holding gains and losses on available-for-sale debt securities may be excluded from the determination of the amount of deferred tax assets that are dependent upon future taxable income and the calculation of the maximum allowable amount of such assets. If these deferred tax effects are excluded, this treatment must be followed consistently over time.

Dated: September 18, 2008.

**John C. Dugan,**

*Comptroller of the Currency.*

By order of the Board of Governors of the Federal Reserve System, September 23, 2008.

**Jennifer J. Johnson,**

*Secretary of the Board.*

Dated at Washington, DC, this 18th day of September 2008.

By order of the Board of Directors.

Federal Deposit Insurance Corporation.

**Robert E. Feldman,**

*Executive Secretary.*

Dated: September 23, 2008.

By the Office of Thrift Supervision.

**John Reich,**

*Director.*

[FR Doc. E8-22741 Filed 9-29-08; 8:45 am]

**BILLING CODE 4810-33-P (25%), 6210-01-P (25%), 6714-01-P (25%), 6720-01-P (25%)**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. FAA-2008-1043; Directorate Identifier 2008-NM-036-AD]

RIN 2120-AA64

#### Airworthiness Directives; 328 Support Services GmbH Dornier Model 328-100 Airplanes

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** We propose to adopt a new airworthiness directive (AD) 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:

During overhaul on a Dornier 328-100 landing gear unit, parts of the MLG (main landing gear) main body and trailing arm bushings have been found corroded. Investigation showed that over time, these bushings can migrate, creating the risk of corrosion in adjacent areas. Such corrosion, if not detected, could cause damage to the MLG, possibly resulting in MLG functional problems or failure.

\* \* \* \* \*

Functional problems or failure of the MLG could result in the inability of the MLG to extend or retract. 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 October 30, 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 W12-40, 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 proposed 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:** Dan Rodina, Aerospace Engineer, International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington

98057-3356; telephone (425) 227-2125; fax (425) 227-1149.

#### 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-2008-1043; Directorate Identifier 2008-NM-036-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 based on 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

The European Aviation Safety Agency (EASA), which is the Technical Agent for the Member States of the European Community, has issued EASA Airworthiness Directive 2008-0009, dated January 11, 2008 (referred to after this as "the MCAI"), to correct an unsafe condition for the specified products. The MCAI states:

During overhaul on a Dornier 328-100 landing gear unit, parts of the MLG (main landing gear) main body and trailing arm bushings have been found corroded. Investigation showed that over time, these bushings can migrate, creating the risk of corrosion in adjacent areas. Such corrosion, if not detected, could cause damage to the MLG, possibly resulting in MLG functional problems or failure.

Based on these findings, the existing mandatory retrofit limitation (as required by Airworthiness Limitations Document under Section E "Mandatory Retrofit Items" since 16 September 1998) for the MLG bushings at 15,000 FC (flight cycles) has been amended with " \* \* \* or 6 calendar years time-in-service (TIS), whichever occurs first".

For the reasons described above, this [EASA] Airworthiness Directive requires the implementation of the revised mandatory retrofit limitation and modification of MLG bushings that have exceeded the new limit.

Functional problems or failure of the MLG could result in the inability of the MLG to extend or retract. You may obtain further information by examining the MCAI in the AD docket.

##### Relevant Service Information

328 Support Services GmbH has issued Dornier Service Bulletin SB-328-32-245, Revision 2, dated

November 21, 2007; and Dornier 328 Temporary Revision (TR) ALD-084, dated November 7, 2005, to the Dornier 328 Airworthiness Limitations Document. Messier-Dowty has issued Service Bulletin 800-32-014, Revision 1, dated July 19, 1999. 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 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 the State of Design Authority, we have been notified of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all pertinent information and determined an unsafe condition exists and is likely to exist or develop on other products of the same type design.

##### Differences Between This 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 would affect about 13 products of U.S. registry. We also estimate that it would take about 28 work-hours per product to comply with the basic requirements of this proposed AD. The average labor rate is \$80 per work-hour. Required parts would cost about \$10,000 per product. Where the service information lists required parts costs that are covered under warranty, we have assumed that there will be no charge for these costs. As we do not control warranty coverage for affected parties, some parties may incur costs higher than estimated here. Based on these figures, we estimate the cost of the proposed AD on U.S. operators to be \$159,120, or \$12,240 per product.

##### 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:

**328<sup>7</sup> Support Services GmbH (Formerly, AvCraft Aerospace GmbH, formerly Fairchild Dornier GmbH, formerly Dornier Luftfahrt GmbH):** Docket No. FAA-2008-1043; Directorate Identifier 2008-NM-036-AD.

**Comments Due Date**

(a) We must receive comments by October 30, 2008.

**Affected ADs**

(b) None.

**Applicability**

(c) This AD applies to 328 Support Services GmbH Dornier Model 328-100 airplanes, all serial numbers, certificated in any category.

**Subject**

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

**Reason**

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

During overhaul on a Dornier 328-100 landing gear unit, parts of the MLG (main landing gear) main body and trailing arm bushings have been found corroded. Investigation showed that over time, these bushings can migrate, creating the risk of corrosion in adjacent areas. Such corrosion, if not detected, could cause damage to the MLG, possibly resulting in MLG functional problems or failure.

Based on these findings, the existing mandatory retrofit limitation (as required by Airworthiness Limitations Document under Section E "Mandatory Retrofit Items" since 16 September 1998) for the MLG bushings at 15,000 FC (flight cycles) has been amended with "\* \* \* or 6 calendar years time-in-service (TIS), whichever occurs first".

For the reasons described above, this [EASA] Airworthiness Directive requires the implementation of the revised mandatory retrofit limitation and modification of MLG bushings that have exceeded the new limit. Functional problems or failure of the MLG could result in the inability of the MLG to extend or retract.

**Actions and Compliance**

(f) Unless already done, do the following actions.

(1) Modify the MLG main body and trailing arm bushings at the applicable time specified in paragraph (f)(1)(i) or (f)(1)(ii) of this AD, or within 12 months after the effective date of this AD, whichever occurs later. Do the modification in accordance with the instructions of Dornier Service Bulletin SB-328-32-245, Revision 2, dated November 21, 2007; and Messier-Dowty Service Bulletin 800-32-014, Revision 1, dated July 19, 1999.

(i) For airplanes on which the bushings have not been replaced as of the effective date of this AD: Before the MLG accumulates 15,000 flight cycles or 6 years, whichever occurs first.

(ii) For airplanes on which the bushings have been replaced as of the effective date of this AD: Before the MLG exceeds 15,000 flight cycles or 6 years after replacement of the bushings, whichever occurs first.

(2) Within 1 month after the effective date of this AD: Revise the Airworthiness Limitations (AWL) section of the Instructions for Continued Airworthiness by incorporating the information in Dornier 328 Temporary Revision (TR) ALD-084, dated November 7, 2005, into Section E, "Mandatory Retrofit Items" of the Dornier 328 Airworthiness Limitations Document (ALD).

**Note 1:** The actions required by paragraph (f)(2) of this AD may be done by inserting a copy of Dornier 328 TR ALD-084 into Section E of the Dornier 328 ALD.

(3) After doing the replacement required by paragraph (f)(1) of this AD, no person may install, on any airplane, a MLG unit as a replacement part, unless it has been modified in accordance with paragraph (f)(1) of this AD.

**FAA AD Differences**

**Note 2:** This AD differs from the MCAI and/or service information as follows: No differences.

**Other FAA AD Provisions**

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

(1) Alternative Methods of Compliance (AMOCs): The Manager, International Branch, ANM-116, 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: Dan Rodina, Aerospace Engineer, International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-2125; fax (425) 227-1149. 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, 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 European Aviation Safety Agency Airworthiness Directive 2008-0009, dated January 11, 2008; Messier-Dowty Service Bulletin 800-32-014, Revision 1, dated July 19, 1999; Dornier Service Bulletin SB-328-32-245, Revision 2, dated November 21, 2007; and Dornier 328 TR ALD-084, dated November 7, 2005, to the Dornier 328

Airworthiness Limitations Document; for related information.

Issued in Renton, Washington, on September 20, 2008.

**Michael Kaszycki,**

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

[FR Doc. E8-22907 Filed 9-29-08; 8:45 am]

**BILLING CODE 4910-13-P**

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

[Docket No. FAA-2008-1044; Directorate Identifier 2008-NM-095-AD]

RIN 2120-AA64

**Airworthiness Directives; Saab Model SAAB-Fairchild SF340A (SAAB/SF340A) and SAAB 340B Airplanes**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** We propose to adopt a new airworthiness directive (AD) 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:

Several landing gear emergency extension valves have been found seized \* \* \*. This condition, if not corrected, could result in malfunctioning of the landing gear release during an operational emergency.

This malfunction could cause failure of the landing gear to extend and lock in the extended position, which could result in a gear up landing and reduced controllability of the airplane on the ground. 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 October 30, 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-