

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 EASA Airworthiness Directive 2007-0303, dated December 14, 2007, and BAE Systems (Operations) Limited Inspection Service Bulletin ISB.53-203, dated May 7, 2007, for related information.

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

Ali Bahrami,

Manager, Transport Airplane Directorate,
Aircraft Certification Service.

[FR Doc. E8-25999 Filed 10-30-08; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2008-1142; Directorate Identifier 2008-NM-060-AD]

RIN 2120-AA64

Airworthiness Directives; Hawker Beechcraft Corporation Model MU-300-10 Airplanes and Model 400 and 400A Series Airplanes; and Raytheon (Mitsubishi) Model MU-300 Airplanes

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

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: The FAA proposes to supersede an existing airworthiness directive (AD) that applies to certain BEECH Model 400, 400A, and MU-300-10 airplanes. The existing AD currently requires installation of an improved adjustment mechanism on the flightcrew seats and replacement of the existing aluminum seat reinforcement assemblies with steel assemblies. This proposed AD would add airplanes to the applicability of the existing AD. This proposed AD results from reports of incomplete latching of the existing adjustment mechanism and cracked reinforcement assemblies, which could

result in sudden shifting of a flightcrew seat. We are proposing this AD to prevent sudden shifting of a flightcrew seat, which could impair the flightcrew's ability to control the airplane.

DATES: We must receive comments on this proposed AD by December 15, 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.

For service information identified in this AD, contact Hawker Beechcraft Corporation, 9709 East Central, Wichita, Kansas 67206.

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: William Griffith, Aerospace Engineer, Airframe Branch, ACE-118W, FAA, Wichita Aircraft Certification Office, 1801 Airport Road, Room 100, Mid-Continent Airport, Wichita, Kansas 67209; telephone (316) 946-4116; fax (316) 946-4107.

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-2008-1142; Directorate Identifier 2008-NM-060-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

On January 23, 1996, we issued AD 96-03-07, amendment 39-9504 (61 FR 5275, February 12, 1996), for certain BEECH Model 400, 400A, and MU-300-10 airplanes. That AD requires installation of an improved adjustment mechanism on the flightcrew seats and replacement of the existing aluminum seat reinforcement assemblies with steel assemblies. That AD resulted from reports of incomplete latching of the existing latching adjustment mechanism and cracked reinforcement assemblies. We issued that AD to prevent such shifting of a flightcrew seat, which could impair the flightcrew's ability to control the airplane.

Actions Since Existing AD Was Issued

Since we issued AD 96-03-07, we have determined that the same unsafe condition addressed in AD 96-03-07 could exist on Raytheon (Mitsubishi) Model MU-300 airplanes. Therefore, these additional airplanes must be added to the applicability of AD 96-03-07.

Relevant Service Information

We have reviewed Raytheon Mandatory Service Bulletin SB 25-2536, Revision 2, dated March 2002. The actions described in Revision 2 of the service bulletin are essentially the same as those specified in Beechcraft Service Bulletin 2536, Revision 1, dated April 1995 (we referred to Revision 1 as the appropriate source of service information for doing the actions required by AD 96-03-07). Revision 2 adds airplanes and certain kit numbers. Accomplishing the actions specified in the service information is intended to adequately address the unsafe condition.

FAA's Determination and Requirements of the Proposed AD

We have evaluated all pertinent information and identified an unsafe condition that is likely to develop on other airplanes of the same type design. For this reason, we are proposing this AD, which would supersede AD 96-03-07 and would retain the requirements of

the existing AD. This proposed AD would also require the existing actions for additional airplanes.

Change to Existing AD

This proposed AD would retain all of the requirements of AD 96–03–07. Since AD 96–03–07 was issued, the AD format has been revised, and certain paragraphs have been rearranged. As a result, the corresponding paragraph identifiers have changed in this proposed AD, as listed in the following table:

REVISED PARAGRAPH IDENTIFIERS	
Requirement in AD 96–03–07	Corresponding requirement in this proposed AD
Paragraph (a)	Paragraph (f).

We revised manufacturer/model designations in the applicability of this proposed AD to correspond to designations published in the most recent type certificate data sheets for the affected models. The manufacturer/model designations differ in the referenced service bulletin.

Clarification of Service Bulletin Note

Raytheon Mandatory Service Bulletin SB 25–2536, Revision 2, dated March 2002, includes a note in the Accomplishment Instructions to inform operators to contact Raytheon “should any difficulty be encountered” in accomplishing the service bulletin. We have included Note 1 in this proposed AD to clarify that any deviation from the instructions provided in the service bulletin must be approved as an alternative method of compliance under the provisions of paragraph (h) of this proposed AD.

Costs of Compliance

The actions specified by this proposed AD were previously required by AD 96–03–07, which was applicable to approximately 121 airplanes. The actions required by that AD take about 24 work hours per airplane at \$80 per work-hour. Required parts cost up to \$7,433 per airplane. Based on these figures, we estimate the cost of the current requirements of that AD on U.S. operators to be up to \$1,131,713, or \$9,353 per airplane. In consideration of the compliance time and effective date

of AD 96–03–07, we assume that operators of the 121 airplanes subject to that AD have already initiated the required actions. The proposed AD would add no new costs associated with those airplanes.

This proposed AD would be applicable to approximately 76 additional airplanes. The existing actions required by this proposed AD would take about 24 work hour per airplane. The manufacturer has updated the cost of required parts; the required parts now cost up to \$24,474 per airplane. Based on the figures discussed above, we estimate the current costs of the existing actions required by this proposed AD on U.S. operators of the additional airplanes to be up to \$2,005,944. This figure is based on assumptions that no operator of these additional airplanes has yet done any of the proposed requirements of this AD, and that no operator would do those actions in the future if this AD were not adopted.

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 have 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 that the 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. See the ADDRESSES section for a location to examine the regulatory evaluation.

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 Federal Aviation Administration (FAA) amends § 39.13 by removing amendment 39–9504 (61 FR 5275, February 12, 1996) and adding the following new airworthiness directive (AD):

Raytheon Aircraft Company (Formerly Beech) and Hawker Beechcraft Corporation (Formerly Raytheon Aircraft Company, formerly Beech Aircraft Corporation): Docket No. FAA–2008–1142; Directorate Identifier 2008–NM–060–AD.

Comments Due Date

- (a) The FAA must receive comments on this AD action by December 15, 2008.

Affected ADs

- (b) This AD supersedes AD 96–03–07.

Applicability

- (c) This AD applies to the airplanes specified in Table 1 of this AD, certificated in any category.

TABLE 1—APPLICABILITY

Manufacturer	Model	Serial Nos.
Hawker Beechcraft	Model 400 airplanes	RJ–1 through RJ–65 inclusive.
Hawker Beechcraft	Model 400A airplanes	RK–1 through RK–93 inclusive.
Hawker Beechcraft	Model MU–300–10 airplanes	A1001SA through A1011SA inclusive.

TABLE 1—APPLICABILITY—Continued

Manufacturer	Model	Serial Nos.
Raytheon (Mitsubishi)	Model MU-300 airplanes	A003SA through A091SA inclusive.

Unsafe Condition

(d) This AD results from reports of incomplete latching of the existing adjustment mechanism and cracked reinforcement assemblies, which could result in sudden shifting of a flightcrew seat. We are issuing this AD to prevent sudden shifting of a flightcrew seat, which could impair the flightcrew's ability to control the airplane.

Compliance

(e) 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 the Requirements of AD 96-03-07

(f) For Hawker Beechcraft Model MU-300-10 airplanes and Model 400 and 400A series airplanes: Within 200 hours time-in-service after March 13, 1996 (the effective date of AD 96-03-07), install an improved adjustment mechanism on the flightcrew seat, and replace the existing aluminum seat reinforcement assemblies with steel assemblies, in accordance with Beechcraft Service Bulletin SB 2536, Revision 1, dated April 1995; or Raytheon Mandatory Service Bulletin SB 25-2536, Revision 2, dated March 2002.

Existing Requirements for Additional Airplanes

(g) For Raytheon (Mitsubishi) Model MU-300 airplanes: Within 200 flight hours or 12 months after the effective date of this AD, whichever occurs first, install an improved adjustment mechanism on the flightcrew seats, and replace the existing aluminum seat reinforcement assemblies with steel assemblies, in accordance with Raytheon Mandatory Service Bulletin SB 25-2536, Revision 2, dated March 2002.

Note 1: A note in the Accomplishment Instructions of Raytheon Mandatory Service Bulletin SB 25-2536, Revision 2, dated March 2002, instructs operators to contact Raytheon if any difficulty is encountered while accomplishing the actions specified in that service bulletin. However, any deviation from the instructions provided in Raytheon Mandatory Service Bulletin SB 25-2536, Revision 2, dated March 2002, must be approved as an alternative method of compliance (AMOC) under paragraph (h) of this AD.

Alternative Methods of Compliance

(h)(1) The Manager, Wichita Aircraft Certification Office (ACO), FAA, ATTN: William Griffith, Aerospace Engineer, Airframe Branch, ACE-118W, FAA, Wichita ACO, 1801 Airport Road, Room 100, Mid-Continent Airport, Wichita, Kansas 67209; telephone (316) 946-4116; fax (316) 946-4107; has the authority to approve AMOCs

for this AD, if requested using the procedures found in 14 CFR 39.19.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. 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.

Issued in Renton, Washington, on October 21, 2008.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E8-26000 Filed 10-30-08; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-130342-08]

RIN 1545-BI10

Infrastructure Improvements Under Section 897

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Advanced notice of proposed rulemaking.

SUMMARY: This document describes issues that the IRS and the Treasury Department are considering addressing, in a notice of proposed rulemaking, under section 897 of the Internal Revenue Code (Code) regarding the definition of an interest in real property. The notice of proposed rulemaking would address certain rights granted by a governmental unit that are related to the lease, ownership, or use of real property. This document also invites comments from the public regarding these contemplated rules. All materials submitted will be available for public inspection and copying.

DATES: Written and electronic comments must be submitted by January 29, 2009.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-130342-08), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and

4 p.m. to CC:PA:LPD:PR (REG-130342-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS and REG-130342-08).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposals, Jeffrey P. Cowan at (202) 622-3850; concerning submissions, Richard A. Hurst at (202) 622-7180 (TDD Telephone) (not toll-free numbers) and his e-mail address is Richard.A.Hurst@irs.counsel.treas.gov.

SUPPLEMENTARY INFORMATION:**Overview**

This document describes issues that the IRS and the Treasury Department are considering addressing, in a notice of proposed rulemaking, regarding the definition of an interest in real property within the meaning of section 897(c) of the Code. The notice of proposed rulemaking would address certain rights granted by a governmental unit that are related to the lease, ownership, or use of toll roads, toll bridges, and certain other physical infrastructure. The proposed regulations would amend the § 1.897-1 regulations.

Transactions at Issue

In a typical transaction at issue, a domestic partnership (DP) leases or purchases from an unrelated party infrastructure assets and any land underlying these infrastructure assets (together, specified infrastructure) within the United States. The DP's partners include domestic corporations with foreign shareholders. Examples of specified infrastructure include a toll road or toll bridge.

Often, as a condition to operating the specified infrastructure and to collecting tolls for its use, DP is also required to obtain a governmental license, permit, franchise, or other similar right (governmental permit). The DP may also own or acquire property that would be used in the trade or business of operating the specified infrastructure, such as signs, snow plows, and electronic sensors.

The physical attributes of the specified infrastructure, for example, a relatively narrow roadway, and terms and conditions related to the specified infrastructure, for example, that the