TABLE 1.—COMPLIANCE TIME FOR RE- operations specifications, a program for the VISING MAINTENANCE INSPECTION PROGRAM

For airplanes with SSIs—	Compliance time
(1) Affected by the cargo configuration.	Before the accumula- tion of 46,000 total flight cycles, or within 12 months after the effective date of this AD, whichever occurs later.
(2) Not affected by the cargo configu- ration.	Before the accumula- tion of 66,000 total flight cycles, or within 12 months after the effective date of this AD, whichever occurs later.

Initial and Repetitive Inspections

(h) At the applicable time specified in Table 2 of this AD, do the applicable initial inspections to detect cracks of all SSIs, in accordance with Revision E. Repeat the applicable inspections thereafter at the intervals specified in Section 3.0, "Implementation" of Revision E.

TABLE 2.—COMPLIANCE TIME FOR **INITIAL INSPECTIONS**

For airplanes with SSIs—	Compliance time
(1) Affected by the cargo configuration.	Before the accumula- tion of 46,000 total flight cycles, or within 4,000 flight cycles measured from 12 months after the effective date of this AD, whichever occurs later
(2) Not affected by the cargo configu- ration.	Before the accumula- tion of 66,000 total flight cycles, or within 4,000 flight cycles measured from 12 months after the effective date of this AD, whichever occurs later.

Repair

(i) If any cracked structure is found during any inspection required by paragraph (h) of this AD, before further flight, repair the cracked structure using a method approved in accordance with the procedures specified in paragraph (k) of this AD.

Inspection Program for Transferred Airplanes

(j) Before any airplane that is subject to this AD and that has exceeded the applicable compliance times specified in paragraph (h) of this AD can be added to an air carrier's

accomplishment of the inspections required by this AD must be established in accordance with paragraph (j)(1) or (j)(2) of this AD, as applicable.

(1) For airplanes that have been inspected in accordance with this AD: The inspection of each SSI must be done by the new operator in accordance with the previous operator's schedule and inspection method, or the new operator's schedule and inspection method, at whichever time would result in the earlier accomplishment for that SSI inspection. The compliance time for accomplishment of this inspection must be measured from the last inspection accomplished by the previous operator. After each inspection has been done once, each subsequent inspection must be performed in accordance with the new operator's schedule and inspection method.

(2) For airplanes that have not been inspected in accordance with this AD: The inspection of each SSI required by this AD must be done either before adding the airplane to the air carrier's operations specification, or in accordance with a schedule and an inspection method approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA. After each inspection has been done once, each subsequent inspection must be done in accordance with the new operator's schedule.

Alternative Methods of Compliance (AMOCs)

(k)(1) The Manager, Seattle Aircraft Certification Office (ACO) has the authority to approve AMOCs for this AD, if requested in accordance with 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.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by an Authorized Representative for the Boeing **Commercial Airplanes Delegation Option** Authorization Organization who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the repair approval must specifically refer to this AD.

Issued in Renton, Washington, on August 12, 2007.

Stephen P. Boyd,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. E7-16656 Filed 8-22-07; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2006-26110; Directorate Identifier 2006–NM–112–AD]

RIN 2120-AA64

Airworthiness Directives; Boeing Model 747-400, 747-400D, and 747-**400F Series Airplanes**

AGENCY: Federal Aviation Administration (FAA), Department of Transportation (DOT). **ACTION:** Supplemental notice of proposed rulemaking (NPRM); reopening of comment period.

SUMMARY: The FAA is revising an earlier proposed airworthiness directive (AD) for certain Boeing Model 747–400, 747– 400D, and 747-400F series airplanes. The original NPRM would have required replacement of an electronic flight instrument system/engine indicating and crew alerting system (EFIS/EICAS) interface unit (EIU) located on the E2-6 shelf of the main equipment center with a new or modified EIU. The original NPRM resulted from two instances where all six integrated display units (IDUs) on the flight deck panels went blank in flight. This action revises the original NPRM by reducing the compliance time for replacing the EIU. We are proposing this supplemental NPRM to prevent loss of the IDUs due to failure of all three EIUs, which could result in the inability of the flightcrew to maintain safe flight and landing of the airplane.

DATES: We must receive comments on this supplemental NPRM by September 17, 2007.

ADDRESSES: Use one of the following addresses to submit comments on this supplemental NPRM.

• DOT Docket Web site: Go to http://dms.dot.gov and follow the instructions for sending your comments electronically.

 Government-wide rulemaking Web *site:* Go to *http://www.regulations.gov* and follow the instructions for sending vour comments electronically.

 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.

• Fax: (202) 493–2251.

• Hand Delivery: Room W12–140 on the ground floor of the West Building, 1200 New Jersey Avenue, SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124–2207, for service information identified in this proposed AD.

FOR FURTHER INFORMATION CONTACT: Jay Yi, Aerospace Engineer, Systems and Equipment Branch, ANM–130S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057–3356; telephone (425) 917–6494; fax (425) 917–6590. SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to submit any relevant written data, views, or arguments regarding this supplemental NPRM. Send your comments to an address listed in the ADDRESSES section. Include the docket number "Docket No. FAA-2006-26110; Directorate Identifier 2006-NM-112-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this supplemental NPRM. We will consider all comments received by the closing date and may amend this supplemental NPRM in light of those comments.

We will post all comments submitted, without change, to *http://dms.dot.gov*, including any personal information you provide. We will also post a report summarizing each substantive verbal contact with FAA personnel concerning this supplemental NPRM. Using the search function of that Web site, anyone can find and read the comments in any of our dockets, including the name of the individual who sent the comment (or signed the comment on behalf of an association, business, labor union, etc.). You may review the DOT's complete Privacy Act Statement in the Federal Register published on April 11, 2000 (65 FR 19477–78), or you may visit http://dms.dot.gov.

Examining the Docket

You may examine the AD docket on the Internet at *http://dms.dot.gov*, or in person at the Docket Operations office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Operations office (telephone (800) 647–5527) is located on the ground level of the West Building at the DOT street address stated in the **ADDRESSES** section. Comments will be available in the AD docket shortly after the Docket Management System receives them.

Discussion

We proposed to amend 14 CFR part 39 with a notice of proposed rulemaking (NPRM) for an AD (the "original NPRM'') for certain Boeing Model 747– 400, 747–400D, and 747–400F series airplanes. The original NPRM was published in the **Federal Register** on October 26, 2006 (71 FR 62568). The original NPRM proposed to require replacement of an electronic flight instrument system/engine indicating and crew alerting system (EFIS/EICAS) interface unit (EIU) located on the E2– 6 shelf of the main equipment center with a new or modified EIU.

Comments

We have considered the following comments on the original NPRM.

Support for the Original NPRM

Boeing and the National Transportation Safety Board (NTSB) support the original NPRM.

Request To Reduce Compliance Time

The NTSB requests that we revise the original NPRM to reduce the compliance time from 60 months to 24 months. The NTSB asserts that replacing the EIUs does not require an airplane to be out of service for a long period of time, and that the replacement is more limited by the availability of modified units. The NTSB suggests that a 24-month compliance time would allow operators enough time to replace the units as soon as they become available without eliminating an operator's operational flexibility.

We agree to reduce the compliance time to 24 months for replacing an EIU with a modified EIU. At the time we issued the original NPRM, there was an insufficient number of modification kits available to require a compliance time of less than 60 months. However, since issuance of the NPRM the manufacturer has confirmed that enough kits will be available to replace at least one EIU on the affected airplanes within the shorter compliance time. In light of this new information, we have determined that a 24-month compliance time will ensure an acceptable level of safety and allow the replacement to be done during scheduled maintenance intervals for most affected operators. We have revised paragraph (f) of this supplemental NPRM accordingly.

Request To Require Replacement of All Three EIUs

The NTSB requests that we revise the original NPRM to require replacement of all three EIUs. As justification, the NTSB states that if only one EIU is replaced and that modified unit suffers an unrelated fault removing it from operation, the airplane would still be exposed to the potential for the integrated display units (IDUs) to go blank without the EIU auto restart capability. The NTSB further states that it would like to ensure that the minimum equipment list (MEL) and dispatch requirements are reviewed to minimize this potential.

Although we understand the NTSB's concern, we do not agree to revise this supplemental NPRM. We have considered the probability of the modified EIU failing and have concluded that such a failure is remote enough that an acceptable level of safety is maintained by replacement of only one EIU. Further, according to sections 121.628(b)(2) and 91.213(b)(2) of the Federal Aviation Regulations (14 CFR 121.628(b)(2) and 91.213(b)(2)), instruments and equipment required by an AD to be in operable condition may not be included in the MEL unless the AD provides otherwise. This means that an operator cannot dispatch an airplane if the modified unit fails. To dispatch the airplane, the operator must replace the failed unit with an operable unit equipped with the auto restart circuitry. Further, since we have reduced the compliance time, the parts manufacturer will only be able to produce enough modification kits in time to allow all operators to replace one EIU. For fleet management reasons, operators are likely to eventually replace all three EIUs with modified parts, as parts become available. The unsafe condition has been further mitigated by the issuance of the Boeing 747-400 Flight Crew Operations Manual Bulletin TB1-20, "Flight Deck Display Unit Blanking Anomaly," dated February 25, 2003, to the Boeing 747 Flight Crew Operations Manual. That document advises flightcrews of the problem and provides instructions for restarting the EIUs should there be a display blanking problem during operation. We have not revised this supplemental NPRM in this regard.

FAA's Determination and Proposed Requirements of the Supplemental NPRM

The change discussed above expands the scope of the original NPRM; therefore, we have determined that it is necessary to reopen the comment period to provide additional opportunity for public comment on this supplemental NPRM.

Costs of Compliance

There are about 639 airplanes of the affected design in the worldwide fleet. This supplemental NPRM would affect about 79 airplanes of U.S. registry. The proposed actions would take about 1 work hour per airplane, at an average labor rate of \$80 per work hour.

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Required parts would cost about \$2,840 per airplane (for one EIU). Based on these figures, the estimated cost of this supplemental NPRM for U.S. operators is \$230,680, or \$2,920 per airplane.

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 supplemental NPRM 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 adding the following new airworthiness directive (AD):

Boeing: Docket No. FAA–2006–26110; Directorate Identifier 2006–NM–112–AD.

Comments Due Date

(a) The FAA must receive comments on this AD action by September 17, 2007.

Affected ADs

(b) Accomplishing paragraph (f) of this AD for all three electronic flight instrument system/engine indicating and crew alerting system (EFIS/EICAS) interface units (EIUs) terminates certain requirements of AD 2004–10–05, amendment 39–13635.

Applicability

(c) This AD applies to Boeing Model 747–400, 747–400D, and 747–400F series airplanes, certificated in any category; as identified in Boeing Service Bulletin 747–31–2368, Revision 1, dated July 24, 2006.

Unsafe Condition

(d) This AD results from two instances where all six integrated display units (IDUs) on the flight deck panels went blank in flight. We are issuing this AD to prevent loss of the IDUs due to failure of all three EIUs, which could result in the inability of the flightcrew to maintain safe flight and landing of 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.

Replacement

(f) Within 24 months after the effective date of this AD, replace at least one of the three EIUs, part number (P/N) 622–8589–104, located on the E2–6 shelf of the main equipment center with a new or modified EIU, P/N 622–8589–105, in accordance with the Accomplishment Instructions of Boeing Service Bulletin 747–31–2368, Revision 1, dated July 24, 2006.

Note 1: Boeing Service Bulletin 747–31– 2368, Revision 1, dated July 24, 2006, refers to Rockwell Collins Service Bulletin EIU– 7000–31–502, dated March 21, 2006, as an additional source of service information for modifying an EIU by adding auto restart circuitry, which converts EIU P/N 622–8589– 104 to P/N 622–8589–105.

Credit for Actions Done According to Previous Service Bulletin

(g) Actions done before the effective date of this AD in accordance with Boeing Service Bulletin 747–31–2368, dated November 22, 2005 (Revision 1 of the service bulletin specifies that the original issue is dated December 1, 2005), are acceptable for compliance with the corresponding requirements of paragraph (f) of this AD.

Credit for AD 2004-10-05

(h) Replacing all three EIUs with new or modified EIUs in accordance with paragraph (f) of this AD is acceptable for compliance with only the EIU replacement of paragraph (d)(1) of AD 2004-10-05. All other actions required by paragraph (d)(1) of AD 2004-10-05 must be complied with.

Alternative Methods of Compliance (AMOCs)

(i)(1) The Manager, Seattle Aircraft Certification Office, FAA, has the authority to approve AMOCs for this AD, if requested in accordance with 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 August 16, 2007.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. E7–16659 Filed 8–22–07; 8:45 am] BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-128224-06]

RIN 1545-BF80

Section 67 Limitations on Estates or Trusts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to notice of proposed rulemaking that was published in the **Federal Register** on Friday, July 27, 2007 providing guidance on which costs incurred by estates or non-grantor trusts are subject to the 2-percent floor for miscellaneous itemized deductions under section 67(a).

FOR FURTHER INFORMATION CONTACT: Jennifer N. Keeney at (202) 622–3060. SUPPLEMENTARY INFORMATION: