

660 flight hours time-in-service after the effective date of this AD, unless the actions have already been done.

Removal of CF34–8E FADEC Software Version 8Ev5.40

(f) For CF34–8E engines with a FADEC, P/N 4120T00P47, 4120T00P48, 111E9320G48, or 111E9320G49, installed, do either of the following:

(1) Replace the FADEC, P/N 4120T00P47, 4120T00P48, 111E9320G48, or 111E9320G49, with a FADEC P/N not listed in paragraph (c) of this AD. Or,

(2) For CF34–8E engines with a FADEC, P/N 4120T00P47, 4120T00P48, 111E9320G48, or 111E9320G49, installed, reprogram the FADEC software to an FAA approved version.

Installation Prohibition

(g) After the effective date of this AD, don't install any FADEC, P/N 4120T00P47, 4120T00P48, 111E9320G48, or 111E9320G49, onto any CF34–8E engine.

Alternative Methods of Compliance

(h) The Manager, Engine Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Related Information

(i) General Electric Alert Service Bulletin CF34–8E–AL S/B 73–A0019, dated June 17, 2008, contains information on removing software version 8Ev5.40 and installing an FAA-approved FADEC software version.

(j) Contact Kenneth Steeves, Aerospace Engineer, Engine Certification Office, FAA, Engine & Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803; e-mail: kenneth.steeves@faa.gov; telephone (781) 238–7765; fax (781) 238–7199, for more information about this AD.

Material Incorporated by Reference

(k) None.

Issued in Burlington, Massachusetts, on July 23, 2008.

Carlos Pestana,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.

[FR Doc. E8–17422 Filed 7–30–08; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2006–24825; Directorate Identifier 2006–NE–17–AD; Amendment 39–15623; AD 2008–16–05]

RIN 2120–AA64

Airworthiness Directives; Rolls-Royce Deutschland Ltd & Co KG (RRD) Dart 528, 529, 532, 535, 542, and 552 Series Turboprop Engines

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

ACTION: Final rule.

SUMMARY: The FAA is superseding an existing airworthiness directive (AD) for RRD Dart 528, 529, 532, 535, 542, and 552 Series turboprop engines. That AD currently requires a dimensional inspection of the intermediate pressure turbine (IPT) disk or an ultrasonic inspection of the seal arm contact between the high pressure turbine (HPT) and the IPT disk seal arm and reworking or replacing the IPT disk if worn beyond acceptable limits. This AD continues to require those actions. This AD results from us including an incorrect engine model and omitting an engine model from the applicability of the existing AD. We are issuing this AD to prevent HPT disk failure, which can result in an uncontained engine failure and damage to the airplane.

DATES: This AD becomes effective September 4, 2008. The Director of the Federal Register previously approved the incorporation by reference of certain publications listed in the regulations on February 26, 2007 (72 FR 2610, January 22, 2007).

ADDRESSES: You can get the service information identified in this AD from Rolls-Royce Deutschland Ltd & Co KG, Eschenweg 11, D–15827 Dahlewitz, Germany; telephone 49 (0) 33–7086–1768; fax 49 (0) 33–7086–3356.

The Docket Operations office is located at Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue, SE., West Building Ground Floor, Room W12–140, Washington, DC 20590–0001.

FOR FURTHER INFORMATION CONTACT: Jason Yang, Aerospace Engineer, Engine Certification Office, FAA, Engine and Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803; telephone (781) 238–7747; fax (781) 238–7199.

SUPPLEMENTARY INFORMATION: The FAA proposed to amend 14 CFR part 39 by

superseding AD 2007–02–07, Amendment 39–14894 (72 FR 2610, January 22, 2007), with a proposed AD. The proposed AD applies to RRD Dart 528, 529, 532, 535, 542, and 552 Series turboprop engines. We published the proposed AD in the **Federal Register** on November 9, 2007 (72 FR 63508). That action proposed to require deleting the Dart 555 series engines from the applicability paragraph of the proposed AD, and to list the Dart 552 series turboprop engines in the applicability paragraph of the proposed AD.

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 AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Operations office (telephone (800) 647–5527) is provided in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

Comments

We provided the public the opportunity to participate in the development of this AD. We have considered the comments received.

Request To Correct a Typographical Error in the Costs of Compliance Section

One commenter asks us to change “turbofan engines” in the Costs of Compliance Section to “turboprop engines.” The commenter states that the Dart engine is a turboprop engine, not a “turbofan engines.”

We agree. We changed “turbofan engines” in the Costs to Comply section to “turboprop engines.”

Request To Add Airplane Models to the Applicability Paragraph

The same commenter states that paragraph (c) Applicability, appears to omit some models of airplanes that might use the engines. The commenter states that the Dart engine is installed by supplemental type certificate on certain General Dynamics Convair model airplanes, and that those airplanes can still be found in the FAA’s registry database.

We partially agree. We must identify in paragraph (c) Applicability, all engine models that are affected by this AD. We list the aircraft models that might use those engines to help readers to determine if they might have an affected engine. However, for clarity, we

have changed the applicability paragraph to include the General Dynamics Convair models that might use these engines under supplemental type certificates.

Change of Compliance End Dates

We changed the compliance end dates in paragraphs (f)(2)(i) from June 30, 2007, to June 30, 2008, and paragraph (f)(2)(ii) from April 30, 2008, to July 31, 2008. We changed the compliance dates to avoid unnecessary grounding of aircraft while still meeting our safety concerns.

Conclusion

We have carefully reviewed the available data, including the comments received, and determined that air safety and the public interest require adopting the AD with the changes described previously. We have determined that these changes will neither increase the economic burden on any operator nor increase the scope of the AD.

Costs of Compliance

We estimate that this AD will affect 30 RRD Dart 528, 529, 532, 535, 542, and 552 series turboprop engines installed on airplanes of U.S. registry. We also estimate that it will take about 50 work-hours per engine to perform the proposed actions, and that the average labor rate is \$80 per work-hour. Required parts will cost about \$50,000 per IPT disk. We estimate that 25 percent, or eight engines, will require IPT disk replacement. Based on these figures, we estimate the total cost of the AD to U.S. operators to be \$500,000.

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 AD will not have federalism implications under Executive Order 13132. This AD will 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 this AD:

- (1) Is not a "significant regulatory action" under Executive Order 12866;
- (2) Is not a "significant rule" under 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 summary of the costs to comply with this AD and placed it in the AD Docket. You may get a copy of this summary at the address listed under **ADDRESSES**.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Amendment

■ Accordingly, under the authority delegated to me by the Administrator, the Federal Aviation Administration amends 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 removing Amendment 39–14894 (72 FR 2610, January 22, 2007), and by adding a new airworthiness directive, Amendment 39–15623, to read as follows:

2008–16–05 Rolls-Royce Deutschland Ltd & Co KG (formerly Rolls-Royce plc):
Amendment 39–15623. Docket No. FAA–2006–24825; Directorate Identifier 2006–NE–17–AD.

Effective Date

- (a) This airworthiness directive (AD) becomes effective September 4, 2008.
- (b) This AD supersedes AD 2007–02–17, Amendment 39–14894.

Applicability

- (c) This AD applies to Rolls-Royce Deutschland Ltd & Co KG (RRD) Dart 528, 529, 532, 535, 542, and 552 series turboprop engines. These engines are installed on, but

not limited to, Hawker Siddeley, Argosy AW.650, Fairchild Hiller F–27, F–27A, F–27B, F–27F, F–27G, F–27J, FH–227, FH–227B, FH–227C, FH–227D, FH–227E, Fokker F.27 all marks; British Aircraft Corporation Viscount 744, 745D and 810; Gulfstream G–159, General Dynamics Convair 240D or 600, or 600–240D, and 340D or 440D, or 640–340D and 640–440D airplanes.

Unsafe Condition

(d) This AD results from us including an incorrect engine model and omitting an engine model from the applicability of the existing AD. We are issuing this AD to prevent HPT disk failure, which can result in an uncontained engine failure and damage to 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.

Intermediate Pressure Turbine (IPT) Disk and High Pressure Turbine (HPT)/IPT Disk Seal Arm Inspections

(f) Within 60 days after the effective date of the AD, do either of the following:

(1) Perform a dimensional inspection of the IPT disk and repair or replace the IPT disk, if necessary using paragraph 3 of the Accomplishment Instructions of RRD service bulletin (SB) Da72–538, dated June 10, 2005; or

(2) Perform an ultrasonic inspection of the disk seal arm contact between the HPT and the IPT using paragraph 3 of the Accomplishment Instructions of RRD SB Da72–536, Revision 1, dated August 25, 2003.

(i) For RRD Dart 528, 529, 532, 535, 542 series turboprop engines if wear is outside allowable limits, before June 30, 2008, perform a dimensional inspection and repair or replace the IPT disk, if necessary. Use paragraph 3 of the Accomplishment Instructions of RRD SB Da72–538, dated June 10, 2005.

(ii) For RRD Dart 552 series turboprop engines if wear is outside allowable limits, before July 31, 2008, perform a dimensional inspection and repair or replace the IPT disk, if necessary. Use paragraph 3 of the Accomplishment Instructions of RRD SB Da72–538, dated June 10, 2005.

(iii) If wear is within allowable limits, perform a dimensional inspection of the IPT disk at the next engine shop visit or at next overhaul, whichever occurs first and repair or replace the IPT disk, if necessary. Use paragraph 3 of the Accomplishment Instructions of RRD SB Da72–538, dated June 10, 2005.

Alternative Methods of Compliance

(g) The Manager, Engine Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

Related Information

(h) LBA airworthiness directive D–2005–197, dated June 30, 2005, also addresses the subject of this AD.

(i) Contact Jason Yang, Aerospace Engineer, Engine Certification Office, FAA, Engine and Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803; telephone (781) 238-7747, fax (781) 238-7199; e-mail: jason.yang@faa.gov, for more information about this AD.

Material Incorporated by Reference

(j) You must use the Rolls-Royce Deutschland Ltd & Co KG service information

specified in Table 1 to perform the actions required by this AD. The Director of the Federal Register previously approved the incorporation by reference of the service information specified in Table 1 on February 26, 2007 (72 FR 2610, January 22, 2007). Contact Rolls-Royce Deutschland Ltd & Co KG, Eschenweg 11, D-15827 Dahlewitz, Germany; telephone 49 (0) 33-7086-1768; fax 49 (0) 33-7086-3356 for a copy of this

service information. You may review copies at the FAA, New England Region, 12 New England Executive Park, Burlington, MA; or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

TABLE 1—INCORPORATION BY REFERENCE

Service Bulletin No.	Page	Revision	Date
Da72-536: Total Pages: 23	All	1	August 25, 2003.
Da72-538: Total Pages: 21	All	Original	June 10, 2005.

Issued in Burlington, Massachusetts, on July 24, 2008.

Carlos Pestana,

Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.

[FR Doc. E8-17423 Filed 7-30-08; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9419]

RIN 1545-BG30

Mortality Tables for Determining Present Value

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations providing guidance regarding the mortality tables to be used in determining present value or making any computation for purposes of applying certain pension funding requirements. These regulations affect sponsors, administrators, participants, and beneficiaries of certain retirement plans.

DATES: *Effective date:* These regulations are effective July 31, 2008.

Applicability date: Section 1.430(h)(3)-1, which provides generally applicable mortality tables for single employer defined benefit pension plans, and § 1.431(c)(6)-1, which provides for the use of those mortality tables for multiemployer defined benefit pension plans, apply to plan years beginning on or after January 1, 2008. Section 1.430(h)(3)-2, which provides rules regarding the approval and use of substitute mortality tables for single employer defined benefit pension plans,

applies to plan years beginning on or after January 1, 2009.

FOR FURTHER INFORMATION CONTACT:

Lauson C. Green or Linda S.F. Marshall at (202) 622-6090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 412 provides minimum funding requirements for defined benefit pension plans. The Pension Protection Act of 2006 (PPA), Public Law 109-280 (120 Stat. 780), makes extensive changes to those minimum funding requirements that generally apply for plan years beginning on or after January 1, 2008. Section 430, which was added by PPA, specifies the minimum funding requirements that apply to defined benefit plans that are not multiemployer plans.¹ Section 430(a) defines the minimum required contribution for a defined benefit plan that is not a multiemployer plan by reference to the plan's funding target for the plan year. Under section 430(d)(1), a plan's funding target for a plan year generally is the present value of all benefits accrued or earned under the plan as of the beginning of the plan year.

Section 430(h)(3) provides rules regarding the mortality tables to be used under section 430. Under section 430(h)(3)(A), except as provided in

section 430(h)(3)(C) or (D), the Secretary is to prescribe by regulation mortality tables to be used in determining any present value or making any computation under section 430. Those tables are to be based on the actual experience of pension plans and projected trends in such experience. In prescribing those tables, the Secretary is required to take into account results of available independent studies of mortality of individuals covered by pension plans. This standard for issuing the mortality table under section 430(h)(3)(A) is the same as the standard for issuing updated mortality tables pursuant to the review under section 412(l)(7)(C)(ii)(III) of the mortality table used in determining a plan's current liability pursuant to section 412(l)(7)(C)(ii)(I) for plan years before the effective date of the PPA changes.

Section 430(h)(3)(C) provides rules for a plan sponsor's use of substitute mortality tables. Upon the request of a plan sponsor and approval by the Secretary, mortality tables that meet the requirements for substitute mortality tables are used in determining present value or making any computation under section 430 during the period of consecutive plan years (not to exceed 10) specified in the request. Substitute mortality tables cease to be in effect as of the earliest of the date on which there is a significant change in the participants in the plan by reason of a plan spinoff or merger or otherwise, or the date on which the plan actuary determines that those tables do not meet the requirements for substitute mortality tables. The plan sponsor's request to use substitute mortality tables is to be made at least 7 months before the first day of the first plan year for which substitute mortality tables are to apply. A request to use substitute mortality tables is deemed approved unless the Secretary denies approval for the use of those mortality tables within 180 days of the

¹ Section 302 of the Employee Retirement Income Security Act of 1974, as amended (ERISA) sets forth funding rules that are parallel to those in section 412 of the Internal Revenue Code (Code), and section 303 of ERISA sets forth additional funding rules for defined benefit plans (other than multiemployer plans) that are parallel to those in section 430 of the Code. Under section 101 of Reorganization Plan No. 4 of 1978 (43 FR 47713) and section 302 of ERISA, the Secretary of the Treasury has interpretive jurisdiction over the subject matter addressed in these regulations for purposes of ERISA, as well as the Code. Thus, these Treasury regulations issued under section 430 of the Code apply as well for purposes of section 303 of ERISA.