

(ii) A battery failure sensing and warning system with a means for automatically disconnecting the battery from its charging source in the event of battery failure.

(8) Any Li-Poly battery installation whose function is required for safe operation of the airplane, must incorporate a monitoring and warning feature that will provide an indication to the appropriate flight crewmembers, whenever the capacity and SOC of the batteries have fallen below levels considered acceptable for dispatch of the airplane.

(9) The Instructions for Continued Airworthiness (ICAW) must contain recommended manufacturers maintenance and inspection requirements to ensure that batteries, including single cells, meet a safety function level essential to the aircraft's continued airworthiness.

(i) The ICAW must contain operating instructions and equipment limitations in an installation maintenance manual.

(ii) The ICAW must contain installation procedures and limitation in a maintenance manual, sufficient to ensure that cells or batteries, when installed according to the installation procedures, still meet safety functional levels, essential to the aircraft's continued airworthiness. The limitation must identify any unique aspects of the installation.

(iii) The ICAW must contain corrective maintenance procedures to functionally check battery capacity at manufacturers' recommended inspection intervals.

(iv) The ICAW must contain scheduled servicing information to replace batteries at manufacturers' recommended replacement time.

(v) The ICAW must contain maintenance inspection requirements to visually check for a battery and/or charger degradation.

(10) Batteries in a rotating stock (spares) that have experienced degraded charge retention capability or other damage due to prolonged storage must be functionally checked at manufacturers' recommended inspection intervals.

(11) System Safety Assessment process should address the software and complex hardware levels for the sensing, monitoring and warning systems, if these systems contain complex devices. The functional hazard assessment (FHA) for the system is required based on the intended functions described. The criticality of the specific functions will be determined by the safety assessment process for compliance with 14 CFR part 23, § 23.1309, and Advisory

Circular 23.1309–1C contains acceptable means for accomplishing this requirement. For determining the failure condition, the criticality of a function will include the mitigating factors. The failure conditions must address the loss of function and improper operations.

It should be noted that these special conditions are not intended to replace 14 CFR part 23, § 23.1353 in the certification basis of the Spectrum model S–40 airplanes. The proposed special conditions would apply only to Li-Poly batteries and battery installations. The battery requirements of 14 CFR part 23, § 23.1353 would remain in effect for batteries and battery installations on the Spectrum airplane that do not utilize Li-Poly chemistry.

Issued in Kansas City, Missouri on November 20, 2008.

**John Colomu,**

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

[FR Doc. E8–28491 Filed 12–1–08; 8:45 am]

**BILLING CODE 4910–13–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–156779–06]

RIN 1545–BG27

#### Determining the Amount of Taxes Paid for Purposes of Section 901; Hearing Cancellation

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document cancels a public hearing on proposed rulemaking by cross-reference to temporary regulations that provide guidance relating to the determination of the purposes of the foreign tax credits. The text of those temporary regulations also serves as the text of these proposed regulations.

**DATES:** The public hearing, originally scheduled for December 11, 2008 at 10 a.m. is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Regina Johnson of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622–7180 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking by cross-

reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on Wednesday, July 16, 2008 (73 FR 40792) announced that a public hearing was scheduled for December 11, 2008, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 901 of the Internal Revenue Code.

The public comment period for these regulations expired on October 14, 2008. Outlines of topics to be discussed at the hearing were due on November 20, 2008. The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak, and an outline of the topics to be addressed. As of Friday, November 25, 2008, no one has requested to speak. Therefore, the public hearing scheduled for December 11, 2008, is cancelled.

**Guy Traynor,**

*Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E8–28522 Filed 12–1–08; 8:45 am]

**BILLING CODE 4830–01–P**

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## DEPARTMENT OF LABOR

### Occupational Safety and Health Administration

#### 29 CFR Part 1926

[Docket ID–OSHA–2007–0066]

RIN 1218–AC01

#### Cranes and Derricks in Construction

**AGENCY:** Occupational Safety and Health Administration (OSHA), Labor.

**ACTION:** Notice of Proposed Rulemaking; extension of written comment period.

**SUMMARY:** On October 9, 2008, OSHA published a Notice of Proposed Rulemaking (NPRM) titled “Cranes and Derricks in Construction.” The period for submitting written comments is being extended 45 days to allow parties affected by the rule more time to review the proposed rule and collect information and data necessary for comments.

**DATES:** Comments must be submitted (postmarked or sent) by January 22, 2009.

**ADDRESSES:** You may submit written comments, identified by Docket No.