

set. The pilot shall include the ESIS in the normal scan.”

(4) Inserting a copy of this AD into the applicable section of the POH satisfies the requirements of this AD.

(5) The owner/operator holding at least a private pilot certificate as authorized by section 43.7 of the Federal Aviation Regulations 14 CFR 43.7 may do the actions required in this AD. Make an entry in the aircraft records showing compliance with this portion of the AD following 14 CFR 43.9.

#### FAA AD Differences

**Note:** This AD differs from the MCAI and/or service information as follows:

(1) We changed the language of the information to be inserted into the Limitations section in order to make the required action legally enforceable. Specifically, we changed the word “should” to “must.”

(2) We are not allowing incorporating Temporary Revision No. 9, dated January 30, 2009, into the POH as an alternative method of compliance to the requirements of this AD because of the enforceability issued described above.

#### Other FAA AD Provisions

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

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, Standards Office, FAA, has the authority to approve AMOCs for this AD. The Manager, Standards Office, 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: Doug Rudolph, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64016; telephone: (816) 329-4059; fax: (816) 329-4090. 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 (44 U.S.C. 3501 *et seq.*), 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 (EASA) AD No. 2009-0028-E, dated February 11, 2009, and PILATUS AIRCRAFT LTD. Temporary Revision No. 9 to PC-12/47E Pilot's Operating Handbook, Report No. 02277, dated January 30, 2009, for related information.

Issued in Kansas City, Missouri on February 12, 2009.

**Kim Smith,**

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

[FR Doc. E9-3641 Filed 2-19-09; 8:45 am]

**BILLING CODE 4910-13-P**

## BOARD OF DIRECTORS OF THE HOPE FOR HOMEOWNERS PROGRAM

### 24 CFR Part 4000

[Docket No. B-2009-F04]

RIN 2580-AA02

### Rules Regarding Access to Information Under the Freedom of Information Act

**AGENCY:** Board of Directors of the HOPE for Homeowners Program (“Board”).

**ACTION:** Interim rule with request for public comment.

**SUMMARY:** The Board is adopting and requesting public comment on regulations regarding access to records of the Board under the Freedom of Information Act (FOIA). The Board was statutorily established to oversee the HOPE for Homeowners Program (Program).

**DATES:** The interim rule is effective on February 20, 2009. Comments on the rule should be received by April 21, 2009.

**ADDRESSES:** Interested persons are invited to submit comments regarding this interim rule to the Regulations Division, Office of General Counsel, Department of Housing and Urban Development, 451 7th Street, SW., Room 10276, Washington, DC 20410-0500.

Communications must refer to the above docket number and title. There are two methods for submitting public comments. All submissions must refer to the above docket number and title.

1. Submission of Comments by Mail. Comments may be submitted by mail to the Regulations Division, Office of General Counsel, Department of Housing and Urban Development, 451 7th Street, SW., Room 10276, Washington, DC 20410-0500.

2. Electronic Submission of Comments. Interested persons may submit comments electronically through the Federal eRulemaking Portal at <http://www.regulations.gov>. HUD strongly encourages commenters to submit comments electronically. Electronic submission of comments allows the commenter maximum time to prepare and submit a comment, ensures

timely receipt by HUD, and enables HUD to make them immediately available to the public. Comments submitted electronically through the <http://www.regulations.gov> Web site can be viewed by other commenters and interested members of the public. Commenters should follow the instructions provided on that site to submit comments electronically.

**Note:** To receive consideration as public comments, comments must be submitted through one of the two methods specified above. Again, all submissions must refer to the docket number and title of the rule.

*No Facsimile Comments.* Comments submitted by facsimile (FAX) will not be accepted.

Public Inspection of Public Comments. All properly submitted comments and communications submitted to HUD will be available for public inspection and copying between 8 a.m. and 5 p.m. weekdays at the above address. Due to security measures at the HUD Headquarters building, an advance appointment to review the public comments must be scheduled by calling the Regulations Division at 202-708-3055 (this is not a toll-free number). Individuals with speech or hearing impairments may access this number via TTY by calling the Federal Information Relay Service at 800-877-8339. Copies of all comments submitted are available for inspection and downloading at <http://www.regulations.gov>.

#### FOR FURTHER INFORMATION CONTACT:

Emmanuel Yeow, Secretary of the Board of Directors of the HOPE for Homeowners Program, Department of Housing and Urban Development, 451 7th Street, SW., Room 9110, Washington, DC 20410-8000, telephone 202-708-3600 (this is not a toll-free number). Persons with hearing- or speech-impairments may access this number through TTY by calling the toll-free Federal Information Relay Service at 800-877-8339.

#### SUPPLEMENTARY INFORMATION:

##### Background

Title IV of Division A of the Housing and Economic Recovery Act of 2008 (Pub. L. 110-289, 122 Stat. 2654, approved July 30, 2008) (“Act”) amended Title II of the National Housing Act (NHA) to add a new section 257. This section established the Program as a temporary Federal Housing Administration (FHA) program that offers voluntary participation on the part of homeowners and existing loan holders (or servicers acting on their behalf) to insure refinanced loans for distressed borrowers to support long-

term sustainable homeownership, including among other things, allowing homeowners to avoid foreclosure. Under the Program, a qualified mortgage borrower may refinance his or her existing mortgage into a new mortgage loan insured by the FHA, subject to conditions and restrictions specified in the Act. The Program authorizes FHA to insure such eligible mortgages commencing no earlier than October 1, 2008, and the authority to insure expires September 30, 2011.

Section 257(t) of the NHA establishes a Board of Directors to oversee the Program. The Board is composed of the Secretary of Housing and Urban Development (HUD), the Secretary of the Treasury, the Chairman of the Board of Governors of the Federal Reserve System, and the Chairperson of the Board of Directors of the Federal Deposit Insurance Corporation, or the respective designee of each. Section 257(t) of the NHA requires the Board to, among other things, establish requirements and standards for the Program and prescribe regulations and guidelines as may be necessary or appropriate to implement such requirements and standards.

#### Interim Rule

As a general matter, this interim rule provides that the Board will provide access to records of the Board in accordance with the rules and procedures (including fee schedule) adopted by HUD under the FOIA (5 U.S.C. 552), which are codified at 24 CFR Part 15, Subpart B. Because the official records of the Board will be compiled and stored at the main offices of HUD, use of HUD's FOIA regulations will facilitate the administration of requests to, and responses of, the Board under the FOIA.

The Board's procedures under the FOIA, as provided in this rule, are codified in a new part 4000 of title 24 of the Code of Federal Regulations (CFR). Codification in title 24, which contains the regulations of HUD, is for purposes of convenience only. Although the Program is included as part of the National Housing Act and the Secretary of HUD acts as the Chairperson of the Board, the Board has regulatory authority independent of HUD. Accordingly, codification of this interim rule in title 24 of the CFR should not be read as implying that any other requirements included in title 24 (except for those part 15 regulations referenced in this interim rule) apply to actions taken by the Board, unless specifically adopted by the Board.

#### Findings and Certifications

##### *Administrative Procedure Act*

The Board will make this interim rule effective on publication, without first reviewing public comments. Pursuant to 5 U.S.C. 553, the Board finds that there is good cause for making the rule effective on that date and that it is contrary to the public interest to provide notice and review comments in advance of that date. The rule establishes the procedures under which the public may request access to the records of the Board under the FOIA, and it is in the interest of the public to have these procedures announced at the earliest possible date. The Board is seeking public comment on the interim rule and will respond to any public comments received when the Board takes final action on this interim final rule.

##### List of Subjects in 24 CFR 4000

Loan Programs, Mortgage Insurance, Access to information.

##### Authority and Issues

■ For the reasons set out in the preamble, the Board of Directors of the Hope for Homeowners Program amends Chapter XXIV by adding a new part 4000 to read as follows:

#### **PART 4000—BOARD OF DIRECTORS OF THE HOPE FOR HOMEOWNERS PROGRAM**

##### **Subpart A—Rules Regarding Access to Information Under the Freedom of Information Act**

4000.1 Purpose and scope.

4000.2 Freedom of Information Act.

**Authority:** 5 U.S.C. 552; 12 U.S.C. 1715z-22.

##### **§ 4000.1 Purpose and scope.**

This subpart establishes the Board's procedures governing access to records of the Board under the Freedom of Information Act (5 U.S.C. 552).

##### **§ 4000.2 Freedom of Information Act.**

(a) *In general.* While the Board is not part of the Department of Housing and Urban Development ("HUD"), the Board follows the regulations promulgated by HUD at subparts A and B ("FOIA Disclosure Information") of part 15 ("Public access to HUD records under the Freedom of Information Act and testimony and production of information by HUD employees") of Title 24 ("Housing and Urban Development") of the Code of Federal Regulations ("CFR"), except as otherwise provided in this section. Any reference in 24 CFR 15.1 through 15.112 to "HUD" shall be construed to refer to

the Board. In the event that the regulations at subparts A and B of part 15 of title 24 of the CFR subsequently are amended by HUD, the Board will follow those amended regulations. The following additional information is provided to implement 24 CFR 15.1 through 15.112 as such sections apply to the Board.

(b) *Requests for information.* All requests to the Board for access to records of the Board should be directed to the attention of the Board at the U.S. Department of Housing and Urban Development (HUD), Freedom of Information Act Office, 451 Seventh Street, SW., Room 10139, Washington, DC 20410-3000 (HUD Headquarters), where the Board maintains its principal place of business. Requestors should follow the directions for requesting records as provided in the regulations in 24 CFR part 15, subpart B. The public reading rooms for the Board are the reading rooms located at HUD Headquarters in Washington, DC. Due to security measures at HUD Headquarters, an advance appointment to review the public comments must be scheduled by calling the FOIA Office at 202-708-3054 (this is not a toll-free number).

(c) *Requests for records.* Initial determinations whether to grant requests for records of the Board will be made by the Secretary of the Board or the designee of such official. Requests for records by mail should be addressed to the same address as that provided in paragraph (a) of this section.

(d) *Administrative appeal of initial determination to deny records.* (1) Appellate determinations with respect to the records of the Board will be made by an official, designated by the Executive Director of the Board, who had no involvement in the initial determination of the request for records that is the subject of the appeal.

(2) Appellate determinations with respect to requests for expedited processing shall be made by the Secretary of the Board or the designee of such official.

(3) Appeals should be addressed to the address provided in paragraph (a) of this section.

(e) *Delivery of process.* Service of process will be received by Counselor to the Board or the designee of such official and shall be delivered to the address provided in paragraph (a) of this section to the attention of Counselor to the Board.

Dated at Washington, DC, this 13th day of February, 2009.

By order of the Board of Directors of the HOPE for Homeowners Program.

Margaret E. Burns,

*Executive Director of the Board.*

[FR Doc. E9-3582 Filed 2-19-09; 8:45 am]

BILLING CODE 4210-AA-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9439]

RIN 1545-BC93

#### Disclosure of Return Information to the Bureau of Economic Analysis; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to temporary regulations (TD 9439) that were published in the **Federal Register** on Monday, December 29, 2008 (73 FR 79361) relating to disclosures of corporate tax return information to the Bureau of Economic Analysis.

**DATES:** This correction is effective on February 20, 2009, and is applicable on December 29, 2008.

**FOR FURTHER INFORMATION CONTACT:** Philip J. Lindenmuth, (202) 622-3400 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulations that are the subject of this document are under section 6103 of the Internal Revenue Code.

##### Need for Correction

The temporary regulations (TD 9439) that were published in the **Federal Register** on December 29, 2008, inadvertently removed § 301.6103(j)(1)-1T in its entirety rather than removing § 301.6103(j)(1)-1T(c). This document correctly adds the text of § 301.6103(j)(1)-1T into the Code of Federal Regulations.

##### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

##### Correction of Publication

■ Accordingly, 26 CFR Part 301 is corrected by making the following correcting amendments:

## PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 301.6103(j)(1)-1T is added to read as follows:

**§ 301.6103(j)(1)-1T Disclosures of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).**

(a) through (b)(3)(xxiv) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(a) through (b)(3)(xxiv).

(xxv) From Form 6765 (when filed with corporation income tax returns)—total qualified research expenses.

(c) and (d) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(c) and (d).

(e) *Effective/applicability date.* The amendment to paragraph (b)(3)(xxv) of this section is applicable to disclosures to the Bureau of the Census on or after December 31, 2007.

(f) *Expiration date.* The applicability of the amendment to paragraph (b)(3)(xxv) of this section expires on or before December 28, 2010.

**Cynthia E. Grigsby,**

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

[FR Doc. E9-3599 Filed 2-19-09; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF LABOR

### Office of Labor-Management Standards

#### 29 CFR Parts 403 and 408

RIN 1215-AB62

#### Labor Organization Annual Financial Reports

**AGENCY:** Office of Labor-Management Standards, Employment Standards Administration, Department of Labor.

**ACTION:** Final rule; delay of effective date.

**SUMMARY:** This final rule delays the effective date of new regulations pertaining to the filing by labor organizations of annual financial reports required by the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA). The regulations were published in the **Federal Register** on January 21, 2009. They revised Labor Organization Annual Report Form LM-

2 and established a procedure whereby the Department may revoke, when warranted, a labor organization's authorization to file the simplified Labor Organization Annual Report Form LM-3. This final rule postpones the effective date of the regulations from February 20, 2009, until April 21, 2009, to allow additional time for the agency and the public to review questions of law and policy concerning the regulations and, meanwhile, to permit unions to delay costly development and implementation of any necessary new accounting and recordkeeping systems and procedures pending this further consideration.

**DATES:** The effective date of the rule amending 29 CFR Parts 403 and 408, published January 21, 2009, at 74 FR 3678, is delayed until April 21, 2009. Comments on matters of law and policy raised by the regulations published on January 21, 2009, at 74 FR 3678, will be accepted until March 5, 2009.

**FOR FURTHER INFORMATION CONTACT:** Denise M. Boucher, Director, Office of Policy Reports and Disclosure, Office of Labor-Management Standards, Employment Standards Administration, U.S. Department of Labor, 200 Constitution Avenue, NW., room N-5609, Washington, DC 20210, (202) 693-1185. This is not a toll-free number.

#### SUPPLEMENTARY INFORMATION:

##### I. Background and Overview

Section 201(b) of the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA) (Pub. L. 86-257, 73 Stat. 519), requires each covered labor organization to file annually with the Secretary of Labor a financial report, signed by its president and treasurer or corresponding principal officers, containing information in the detail necessary to disclose accurately its financial condition and operations for the preceding fiscal year. The Secretary of Labor has delegated the Secretary's authority under the LMRDA to the Assistant Secretary for Employment Standards.

The requirements of LMRDA section 201 apply to all labor organizations in the private sector including those representing employees under the provisions of the National Labor Relations Act, as amended, and the Railway Labor Act, as amended. Section 1209(b) of the Postal Reorganization Act made the LMRDA applicable to labor organizations representing employees of the U.S. Postal Service. Section 701 of the Civil Service Reform Act of 1978 (CSRA) and section 1017 of the Foreign Service Act of 1980 (FSA), as implemented by Department of Labor