

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.

You can find our regulatory evaluation and the estimated costs of compliance in the AD Docket.

#### 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 FAA 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 adding the following new AD:

**2009-09-06 Boeing:** Amendment 39-15892. Docket No. FAA-2008-1275; Directorate Identifier 2007-NM-167-AD.

#### Effective Date

(a) This airworthiness directive (AD) is effective June 11, 2009.

#### Affected ADs

(b) None.

#### Applicability

(c) This AD applies to Boeing Model 737-100, -200, -200C, -300, -400, and -500 series airplanes, certificated in any category; as identified in Boeing Alert Service Bulletin 737-53A1269, dated May 17, 2007.

#### Unsafe Condition

(d) This AD results from a report indicating that cracks were found in the backup intercostals and upper sill web of the forward airstair doorway. We are issuing this AD to detect and correct fatigue cracking of the backup intercostals and upper sill web of the forward airstair doorway, which could result in a rapid loss of cabin pressure.

#### 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.

#### Inspections

(f) At the applicable compliance times and repeat intervals listed in the tables of paragraph 1.E., "Compliance," of Boeing Alert Service Bulletin 737-53A1269, dated May 17, 2007 (hereafter "the service bulletin"), except as provided by paragraphs (f)(1), (f)(2), and (f)(3) of this AD: Do repetitive detailed and high frequency eddy current inspections to detect cracks of the backup intercostals and the upper sill of the forward airstair doorway, and applicable corrective actions by accomplishing all the applicable actions specified in the Accomplishment Instructions of the service bulletin. Do the applicable corrective actions before further flight.

(1) Where the service bulletin specifies a compliance time from the release date of the service bulletin, this AD requires compliance within the specified compliance time after the effective date of this AD.

(2) Where the columns identified as "Airplane Flight Cycles" in the tables of the service bulletin specify less than 45,000 total flight cycles for certain actions, this AD affects airplanes having less than or equal to 45,000 total flight cycles.

(3) Where the columns identified as "Repeat Interval" in the tables of the service bulletin specify an interval of 4,500 flight cycles for all conditions, this AD requires repetitive inspections only if no crack is found during any inspection required by paragraph (f) of this AD.

#### Optional Terminating Action

(g) Accomplishing the backup intercostal repair/preventative modification and/or the upper door sill web repair, in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 737-53A1269, dated May 17, 2007, terminates all the corresponding repetitive inspection requirements of paragraph (f) of this AD.

#### Alternative Methods of Compliance (AMOCs)

(h)(1) The Manager, Seattle Aircraft Certification Office (ACO), 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: Alan Pohl, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Seattle ACO, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (917) 917-6450; fax (425) 917-6590.

(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 principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(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,

FAA, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

#### Material Incorporated by Reference

(i) You must use Boeing Alert Service Bulletin 737-53A1269, dated May 17, 2007, to do the actions required by this AD, unless the AD specifies otherwise. The optional actions specified by this AD, if accomplished, must also be done in accordance with Boeing Alert Service Bulletin 737-53A1269, dated May 17, 2007.

(1) The Director of the Federal Register approved the incorporation by reference of this service information under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) For service information identified in this AD, contact Boeing Commercial Airplanes, Attention: Data & Services Management, P.O. Box 3707, MC 2H-65, Seattle, Washington 98124-2207; telephone 206-544-5000, extension 1; fax 206-766-5680; e-mail [me.boecom@boeing.com](mailto:me.boecom@boeing.com); Internet <https://www.myboeingfleet.com>.

(3) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425-227-1221 or 425-227-1152.

(4) You may also review copies of the service information that is incorporated by reference 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/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

Issued in Renton, Washington, on April 22, 2009.

**Stephen P. Boyd,**

*Assistant Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. E9-9947 Filed 5-6-09; 8:45 am]

**BILLING CODE 4910-13-P**

### SECURITIES AND EXCHANGE COMMISSION

#### 17 CFR Part 232

[Release Nos. 33-9006A; 34-59391A; 39-2462A; IC-28617A; File No. S7-12-08]

**RIN 3235-AK13**

#### Interactive Data for Mutual Fund Risk/Return Summary; Correction

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule; correction.

**SUMMARY:** The Securities and Exchange Commission is making technical corrections to rule amendments adopted in Release No. 33-9006 (February 11, 2009), which appeared in the **Federal Register** on February 19, 2009 (74 FR 7748). Specifically, the Commission is

making certain corrections to conform to technical amendments adopted in Release No. 33–9002A (April 1, 2009), which appeared in the **Federal Register** on April 7, 2009 (74 FR 15666).

**DATES:** *Effective Date:* July 15, 2009.

**FOR FURTHER INFORMATION CONTACT:** Deborah D. Skeens, Senior Counsel, Office of Disclosure Regulation, at (202) 551–6784, Division of Investment Management, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549–5720.

**SUPPLEMENTARY INFORMATION:** The Commission is making the following corrections to Release No. 33–9006 (February 11, 2009), which was published in FR Doc E9–3359 appearing on page 7748 in the **Federal Register** on February 19, 2009. We are correcting cross-references in preliminary note 1 and paragraph (a) of Rule 405<sup>1</sup> of Regulation S–T.<sup>2</sup>

**§ 232.405 [Corrected]**

1. Beginning on page 7775, second column and continuing on the third column, the last nineteen lines of Preliminary Note 1 to § 232.405 are corrected to read as follows:

“paragraph (101) of Part II—Information Not Required to be Delivered to Offerees or Purchasers of both Form F–9 (§ 239.39 of this chapter) and Form F–10 (§ 239.40 of this chapter), paragraph 101 of the Instructions as to Exhibits of Form 20–F (§ 249.220f of this chapter), paragraph B.(15) of the General Instructions to Form 40–F (§ 249.240f of this chapter), paragraph C.(6) of the General Instructions to Form 6–K (§ 249.306 of this chapter), and General Instruction C.3.(g) of Form N–1A (§§ 239.15A and 274.11A of this chapter) specify when electronic filers are required or permitted to submit or post an Interactive Data File (§ 232.11), as further described in the Note to § 232.405.”

2. On page 7775, third column, the introductory text of paragraph (a)(2) of § 232.405 is corrected to read as follows:

“(2) Be submitted only by an electronic filer either required or permitted to submit an Interactive Data File as specified by Item 601(b)(101) of Regulation S–K, paragraph (101) of Part II—Information Not Required to be Delivered to Offerees or Purchasers of either Form F–9 or Form F–10, paragraph 101 of the Instructions as to Exhibits of Form 20–F, paragraph B.(15) of the General Instructions to Form 40–F, paragraph C.(6) of the General

Instructions to Form 6–K, or General Instruction C.3.(g) of Form N–1A, as applicable, as an exhibit to:”

3. On page 7775, in the third column, paragraph (a)(3) of § 232.405 is corrected to read as follows:

“(3) Be submitted in accordance with the EDGAR Filer Manual and, as applicable, either Item 601(b)(101) of Regulation S–K, paragraph (101) of Part II—Information Not Required to be Delivered to Offerees or Purchasers of either Form F–9 or Form F–10, paragraph 101 of the Instructions as to Exhibits of Form 20–F, paragraph B.(15) of the General Instructions to Form 40–F, paragraph C.(6) of the General Instructions to Form 6–K, or General Instruction C.3.(g) of Form N–1A; and”

4. Beginning on page 7775, third column and continuing on page 7776 in the first column, paragraph (a)(4) of § 232.405 is corrected to read as follows:

“(4) Be posted on the electronic filer’s corporate Web site, if any, in accordance with, as applicable, either Item 601(b)(101) of Regulation S–K, paragraph (101) of Part II—Information Not Required to be Delivered to Offerees or Purchasers of either Form F–9 or Form F–10, paragraph 101 of the Instructions as to Exhibits of Form 20–F, paragraph B.(15) of the General Instructions to Form 40–F, paragraph C.(6) of the General Instructions to Form 6–K, or General Instruction C.3.(g) of Form N–1A.”

Dated: May 1, 2009.

**Elizabeth M. Murphy,**

*Secretary.*

[FR Doc. E9–10525 Filed 5–6–09; 8:45 am]

**BILLING CODE P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9449]

**RIN 1545–BH84**

**Allocation and Reporting of Mortgage Insurance Premiums**

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

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary regulations that explain how to allocate prepaid qualified mortgage insurance premiums to determine the amount of the prepaid premium that is treated as qualified residence interest each taxable year under section 163(h)(4)(F) of the Internal Revenue

Code (Code). The temporary regulations also provide guidance to reporting entities receiving premiums, including prepaid premiums, for mortgage insurance. The temporary regulations reflect changes to the law made by the Tax Relief and Health Care Act of 2006 and the Mortgage Forgiveness Debt Relief Act of 2007. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on May 7, 2009.

*Applicability Dates:* For dates of applicability, see §§ 1.163–11T(d) and 1.6050H–3T(e).

**FOR FURTHER INFORMATION CONTACT:** Concerning § 1.163–11T, Angela Warren, (202) 622–4950; concerning § 1.6050H–3T, Stephen Coleman (202) 622–4910 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

Section 419 of the Tax Relief and Health Care Act of 2006, Public Law 109–432 (120 Stat. 2967) (2006 Act), added sections 163(h)(3)(E), (h)(4)(E), and (h)(4)(F) to the Code. Section 3 of the Mortgage Forgiveness Debt Relief Act of 2007, Public Law 110–142 (121 Stat. 1803) (2007), amended section 163(h)(3)(E)(iv). In general, these new provisions treat certain qualified mortgage insurance premiums as qualified residence interest. This treatment applies only to certain qualified mortgage insurance premiums paid or accrued on or after January 1, 2007, and on or before December 31, 2010, on mortgage insurance contracts issued on or after January 1, 2007.

Section 163(h)(3)(E)(i) provides that premiums paid or accrued for qualified mortgage insurance in connection with acquisition indebtedness for a qualified residence are treated as qualified residence interest for purposes of section 163. Section 163(h)(4)(E) defines *qualified mortgage insurance* as (i) mortgage insurance provided by the Veterans Administration (VA), the Federal Housing Administration (FHA), or the Rural Housing Administration (Rural Housing),<sup>1</sup> and (ii) private mortgage insurance (as defined by section 2 of the Homeowners Protection Act of 1998 (12 U.S.C. 4901) as in effect on December 20, 2006). The amount

<sup>1</sup> References in section 163(h)(4)(E)(i) to the Veterans Administration and Rural Housing Administration are interpreted to mean their respective successors, the Department of Veterans Affairs and Rural Housing Service.

<sup>1</sup> 17 CFR 232.405.

<sup>2</sup> 17 CFR 232.10 *et seq.*