

questions from those attending, as time permits. The presiding official will announce any further procedural rules or modification of the above procedures that may be needed for proper conduct of the public meeting.

Issued in Washington, DC, on June 8, 2009.

John M. Lushetsky,

Acting Deputy Assistant Secretary for Energy Efficiency, Office of Technology Development, Energy Efficiency and Renewable Energy.

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2009-0503; Directorate Identifier 2009-NE-12-AD]

RIN 2120-AA64

Airworthiness Directives; Turbomeca S.A. Model Arriel 1B, 1D, and 1D1 Turboshaft Engines

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to adopt a new airworthiness directive (AD) for the products listed above. This proposed AD results from mandatory continuing airworthiness information (MCAI) issued by an aviation authority of another country to identify and correct an unsafe condition on an aviation product. The MCAI describes the unsafe condition as:

The rupture of the Reduction Gear Box Intermediate Pinion may result in an overspeed of the Power Turbine and, subsequently, an uncommanded engine in-flight shutdown. This could lead to an emergency autorotation landing on a single-engine helicopter.

We are proposing this AD to prevent the rupture of the reduction gear box intermediate pinion, which could result in an overspeed of the power turbine, an uncommanded in-flight shutdown of the engine, and an emergency autorotation landing.

DATES: We must receive comments on this proposed AD by July 13, 2009.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov> and follow the instructions for sending your comments electronically.
- *Mail:* Docket Management Facility, U.S. Department of Transportation, 1200

New Jersey Avenue, SE., West Building Ground Floor, Room W12-140, Washington, DC 20590-0001.

• *Hand Delivery:* Deliver to Mail address above between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

• *Fax:* (202) 493-2251.

Contact Turbomeca, 40220 Tarnos, France; telephone 33 05 59 74 40 00; fax 33 05 59 74 45 15, for the service information identified in this 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 proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Operations office (telephone (800) 647-5527) is the same as the Mail address provided in the ADDRESSES section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT:

James Lawrence, Aerospace Engineer, Engine Certification Office, FAA, Engine and Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803; e-mail: james.lawrence@faa.gov; telephone (781) 238-7176; fax (781) 238-7199.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the ADDRESSES section. Include "Docket No. FAA-2009-0503; Directorate Identifier 2009-NE-12-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this proposed AD based on those comments.

We will post all comments we receive, without change, to <http://www.regulations.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact with FAA personnel concerning this proposed AD. Using the search function of the Web site, anyone can find and read the comments in any of our dockets, including, if provided, 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).

Discussion

The European Aviation Safety Agency (EASA), which is the Technical Agent for the Member States of the European Community, has issued EASA Airworthiness Directive 2009-0002, dated January 7, 2009, (referred to after this as "the MCAI"), to correct an unsafe condition for the specified products. The MCAI states:

Several events of rupture of the Arriel 1 Reduction Gear Box Intermediate Pinion have been reported in service. The ruptures have been determined to be originated at the pinion teeth root due to increased vibratory stresses. This increase in vibratory stresses is mainly caused by increased teeth wear over engine life time.

The rupture of the Reduction Gear Box Intermediate Pinion may result in an overspeed of the Power Turbine and, subsequently, an uncommanded engine in-flight shutdown. This could lead to an emergency autorotation landing on a single-engine helicopter.

To reduce the level of vibratory stresses and improve tooth resistance, Turboméca modification incorporates the addition of a damping ring below the teeth and a shot peening of the teeth roots. These modifications reduce the risk of incipient fatigue cracks.

This AD requires the replacement of all Reduction Gear Box Intermediate Pinions with Pinions incorporating Turboméca modification TU 232.

You may obtain further information by examining the MCAI in the AD docket.

Relevant Service Information

Turbomeca has issued Mandatory Service Bulletin No. 292 72 0276, Version B, dated November 6, 2008. The actions described in this service information are intended to correct the unsafe condition identified in the MCAI.

FAA's Determination and Requirements of This Proposed AD

This product has been approved by the aviation authority of France, and is approved for operation in the United States. Pursuant to our bilateral agreement with France, they have notified us of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all information provided by EASA and determined the unsafe condition exists and is likely to exist or develop on other products of the same type design.

Costs of Compliance

Based on the service information, we estimate that this proposed AD would affect about 13 products of U.S. registry. We also estimate that it would take about 6 work-hours per product to comply with this proposed AD. The average labor rate is \$80 per work-hour. Required parts would cost about \$1,272 per product. Based on these figures, we estimate the cost of the proposed AD on U.S. operators to be \$22,776. Our cost estimate is exclusive of possible warranty coverage.

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 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 this 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 proposed AD and placed it in the AD docket.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, 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 FAA amends § 39.13 by adding the following new AD:

Turbomeca S.A.: Docket No. FAA-2009-0503; Directorate Identifier 2009-NE-12-AD.

Comments Due Date

(a) We must receive comments by July 13, 2009.

Affected Airworthiness Directives (ADs)

(b) None.

Applicability

(c) This AD applies to Turbomeca Arriel 1B, 1D, and 1D1 turboshaft engines. These engines are installed on, but not limited to, Eurocopter France AS350B, AS350BA, AS350B1, and AS350B2 helicopters.

Reason

(d) This AD results from several events of rupture of the Arriel 1 reduction gear box intermediate pinions. We are issuing this AD to prevent the rupture of the reduction gear box intermediate pinion, which could result in an overspeed of the power turbine, an uncommanded in-flight shutdown of the engine, and an emergency autorotation landing.

Actions and Compliance

(e) Unless already done, do the following actions.

(f) No later than 28 February 2011, replace the Reduction Gear Box Intermediate Pinions (P/N 0 292 70 779 0) with Pinions incorporating Turboméca modification TU 232 in accordance with Turboméca Mandatory Service Bulletin 292 72 0276 Version B dated 06 November 2008.

FAA AD Differences

(g) None.

(h) *Alternative Methods of Compliance (AMOCs):* The Manager, Engine Certification Office, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19.

Related Information

(i) Refer to MCAI EASA Airworthiness Directive 2009-0002, dated January 7, 2009, and Turbomeca Mandatory Service Bulletin No. 292 72 0276, Version B, dated November

6, 2008, for related information. Contact Turbomeca, 40220 Tarnos, France; telephone 33 05 59 74 40 00; fax 33 05 59 74 45 15, for a copy of this service information.

(j) Contact James Lawrence, Aerospace Engineer, Engine Certification Office, FAA, Engine and Propeller Directorate, 12 New England Executive Park, Burlington, MA 01803; e-mail: james.lawrence@faa.gov; telephone (781) 238-7176; fax (781) 238-7199, for more information about this AD.

Issued in Burlington, Massachusetts, on June 8, 2009.

Robert G. Mann,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-112994-06]

RIN 1545-BF47

Guidance Under Section 7874 Regarding Surrogate Foreign Corporations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking and notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS and the Treasury Department are issuing temporary regulations concerning the treatment of a foreign corporation as a surrogate foreign corporation under section 7874(a)(2)(B) of the Internal Revenue Code (Code). The temporary regulations primarily affect domestic corporations and partnerships (and certain parties related thereto), and certain foreign corporations that acquire substantially all of the properties of such domestic corporations or partnerships. The text of the temporary regulations serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by September 10, 2009.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-112994-06), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-112994-06), Courier's Desk, Internal Revenue