

were installed from the date of original Certificate of Airworthiness.

(3) Do the following at the times specified in paragraph (f)(1) or (f)(2) of this AD:

(i) Perform a visual and non-destructive inspection of the upper wing strut fittings for cracks following the Accomplishment Instructions in Pilatus Aircraft Ltd. Service Bulletin No. 57-004, dated April 16, 2007.

(ii) Examine for conformity the spherical bearings following the Accomplishment Instructions in Pilatus Aircraft Ltd. Service Bulletin No. 57-004, dated April 16, 2007.

(4) If during any inspection required by paragraph (f)(3)(i) of this AD cracks are found in the upper wing strut fitting, before further flight replace the wing strut fitting with a new part number (P/N) 111.35.06.185 (left side) or P/N 111.35.06.186 (right side) following the Accomplishment Instructions in Pilatus Aircraft Ltd. Service Bulletin No. 57-004, dated April 16, 2007. Replacement of the upper wing strut fitting does not terminate the repetitive inspection specified in paragraph (f)(3) of this AD.

(5) If during any inspection required by paragraph (f)(3)(ii) of this AD the spherical bearing is found not in conformity, before further flight replace the bearing with a new P/N 944.61.00.109 following the Accomplishment Instructions in Pilatus Aircraft Ltd. Service Bulletin No. 57-004, dated April 16, 2007. Replacement of the spherical bearing does not terminate the repetitive inspection specified in paragraph (f)(3) of this AD.

(6) Report to Pilatus Aircraft Ltd. Customer Liaison Manager results of the inspection/examination using Table 1 of Pilatus Aircraft Ltd. Service Bulletin No. 57-004, dated April 16, 2007.

FAA AD Differences

Note 2: This AD differs from the MCAI and/or service information as follows:

(1) The FAA AD is requiring repetitive inspections and reporting results to the manufacturer, not just a one-time inspection and report as required in the MCAI.

(2) The Service Bulletin specifies "subsequent inspections for cracks will be included in Chapter 5 of the Aircraft Maintenance Manual (AMM)." The only way we (FAA) can mandate these repetitive inspections is through an AD.

Other FAA AD Provisions

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

(1) Alternative Methods of Compliance (AMOCs): The Manager, Standards Staff, 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 64106; 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: 2007-0114, dated May 02, 2007; and Pilatus Aircraft Ltd. Service Bulletin No. 57-004, dated April 16, 2007, for related information.

Material Incorporated by Reference

(i) You must use Pilatus Aircraft Ltd. Service Bulletin No. 57-004, dated April 16, 2007, to do the actions required by this AD, unless the AD specifies otherwise.

(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 Pilatus Aircraft Ltd., Customer Liaison Manager, CH-6371 STANS, Switzerland; telephone: +41 (0)41 619 6580; fax: +41 (0)41 619 6576; e-mail: fodermatt@pilatus-aircraft.com.

(3) You may review copies at the FAA, Central Region, Office of the Regional Counsel, 901 Locust, Room 506, Kansas City, Missouri 64106; 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>.

Issued in Kansas City, Missouri, on July 19, 2007.

Kim Smith,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. E7-14428 Filed 7-27-07; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2006-26441; Directorate Identifier 2006-NM-204-AD; Amendment 39-15139; AD 2007-15-10]

RIN 2120-AA64

Airworthiness Directives; Boeing Model 747 Airplanes

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

ACTION: Final rule.

SUMMARY: The FAA is adopting a new airworthiness directive (AD) for all Boeing Model 747 airplanes. This AD requires an inspection of the No. 2 and No. 3 windows on the left and right sides of the airplane to determine their part numbers, and related investigative and corrective actions if necessary. This AD results from loss of a No. 3 window in-flight. We are issuing this AD to detect and correct cracking in the fail-safe interlayer of certain No. 2 and No. 3 glass windows, which could result in loss of the window and consequent rapid loss of cabin pressure. Loss of the window could also result in crew communication difficulties or incapacitation of the crew.

DATES: This AD becomes effective September 4, 2007.

The Director of the Federal Register approved the incorporation by reference of a certain publication listed in the AD as of September 4, 2007.

ADDRESSES: You may examine the AD docket on the Internet at <http://dms.dot.gov> or in person at the U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC.

Contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207, for service information identified in this AD.

FOR FURTHER INFORMATION CONTACT: Steve Fox, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 917-6425; fax (425) 917-6590.

SUPPLEMENTARY INFORMATION:

Examining the Docket

You may examine the airworthiness directive (AD) docket on the Internet at <http://dms.dot.gov> or in person at the Docket Operations office between 9 a.m.

and 5 p.m., Monday through Friday, except Federal holidays. The Docket Operations office (telephone (800) 647-5527) is located on the ground floor of the West Building at the street address stated in the **ADDRESSES** section.

Discussion

The FAA issued a notice of proposed rulemaking (NPRM) to amend 14 CFR part 39 to include an AD that would apply to all Boeing Model 747 airplanes. That NPRM was published in the **Federal Register** on December 8, 2006 (71 FR 71099). That NPRM proposed to require an inspection of the No. 2 and No. 3 windows on the left and right sides of the airplane to determine their part numbers, and related investigative and corrective actions if necessary.

Comments

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

Support for the NPRM

Boeing supports the NPRM, and British Airways supports the intent of the NPRM.

Request To Extend Grace Period

Qantas Airways states that the compliance times given in calendar time (units of years) in Tables 1, 2, and 3 of Boeing Alert Service Bulletin 747-56A2012, dated August 24, 2006, are not relevant for windows installed after the issue date of the service bulletin. As an example, the commenter states that a window installed on an airplane 5 years from now will have already surpassed the compliance time at the time of installation. Qantas Airways, therefore, requests that the calendar times in Tables 1, 2, and 3 of the service bulletin be revised as follows: "Within 2 (or 3) years after the date on this service bulletin, or after the window was installed, whichever occurs last." Qantas Airways asserts that this change will ensure that the inspection of newly installed windows is controlled by calendar and flight-hour constraints.

We agree to clarify the compliance time for newly installed windows. If a discrepant window is replaced with a new window, then the initial detailed inspection of the new window must be accomplished within either 5,500 or 22,000 flight hours after installing the window, depending on the window part number. The inspection must be repeated at the interval stated in Table 2 or 3, as applicable, of the Boeing service bulletin. We have revised paragraph (g) of this AD to clarify the compliance time.

Request To Include Terminating Action

GKN Aerospace states that it manufactures some of the affected windows identified in Boeing Alert Service Bulletin 747-56A2012, dated August 24, 2006. GKN Aerospace states that it is concerned about the potential removal rates of in-service airplanes to address the unsafe condition; therefore, it is working to certify an improved window design that incorporates a new, improved interlayer, which is less susceptible to the cracking experienced with the existing windows. We infer the commenter would like us to include a terminating action in this AD.

We agree that improving the window design to prevent cracking is a preferable solution than requiring long-term repetitive inspections. In the preamble of the NPRM, we stated that we considered this action to be an interim action. When a final action is identified, we may consider further rulemaking. We have not changed this AD in this regard.

Request To Skip Inspection To Determine Part Number

Boeing Aerospace Operations Engineering and Logistics Services requests that we allow operators to skip the window identification procedure and accomplish the rest of the service bulletin as though the part number could not be identified. The commenter states that since some airplanes are equipped with unique No. 2 and No. 3 windows, the window identification cannot be accomplished according to Part 1 of the Boeing Alert Service Bulletin 747-56A2012, dated August 24, 2006, or the replacement according to Part 2, step 4 of the service bulletin.

We do not agree to delete the inspection to determine the part numbers of the windows. Operators who inspect and determine that the affected windows are not installed on an airplane are not required to accomplish the related investigative and corrective actions. Therefore, accomplishing the inspection to determine the window part numbers may relieve some operators of the on-condition requirements. However, under the provisions of paragraph (h) of this AD, we may consider requests for approval of an alternative method of compliance (AMOC) if sufficient data are submitted to substantiate that such a design change would provide an acceptable level of safety. We have not changed this AD in this regard.

Request To Revise Compliance Times

British Airways states that the compliance times in Tables 2 and 3 of

Boeing Alert Service Bulletin 747-56A2012, dated August 24, 2006, should be revised as follows:

- For part numbers (P/Ns) 65B27042-() and 65B27043-(), the initial inspection should be extended from 5,500 flight hours to 9,000 flight hours.
- For P/Ns 65B27046-() and 65B27047-(), the initial inspection should be reduced from 22,000 flight hours to 15,000 flight hours, and the repetitive interval should be reduced from 7,500 flight hours to 3,000 flight hours (to match the repetitive interval for P/Ns 65B27042-() and 65B27043-()).

British Airways asserts that, based on its experience, the longer compliance times for P/Ns 65B27046-() and 65B27047-(), are not justified. British Airways also asserts that requiring different repetitive intervals for different windows does not make sense since many airlines use a mix of windows on their airplanes.

We acknowledge British Airways' comments but disagree with revising the compliance times as proposed by the commenter. In developing the compliance time for this AD action, we considered not only the safety implications of the identified unsafe condition, but the recommendations of the manufacturer, known service experience, average utilization rate of the affected fleet, and the availability of required parts. British Airways refers to its service experience but does not provide any data to support its comment. We invite British Airways to submit, to Boeing, any data it has that supports its comments related to changing certain compliance times. We would consider further rulemaking should such data support changing the compliance times of this AD. To further delay this AD would be inappropriate considering the need to correct a known safety problem in a timely manner. Further, operators are always permitted to accomplish the requirements of an AD at an earlier time than the required compliance time; therefore, an operator may choose to inspect P/Ns 65B27046-() and 65B27047-() at repetitive intervals of 3,000 flight hours. We have determined that the compliance times recommended in the service bulletin are appropriate for addressing the unsafe condition and we have not changed this AD in this regard.

Request To Delete Grace Period

British Airways states that the grace period of 1,000 flight hours after the date on the service bulletin is obsolete, since this time period will have been exceeded by the time we issued an AD. We infer that the commenter would like us to delete the grace period from Tables

2 and 3 of Boeing Alert Service Bulletin 747-56A2012, dated August 24, 2006.

We disagree with deleting the grace period. We would like to point out that in paragraph (g) of the NPRM, which is retained in this AD, we stated that the compliance times given in the service bulletin are to be counted from the effective date of this AD, not from the date on the service bulletin. We have not changed this AD in this regard.

Request To Rephrase Compliance Time

British Airways requests that we delete the word "or" where the service bulletin compliance times are restated in the "Relevant Service Information" section of the NPRM. As justification, the commenter states that using the word "or" gives an operator the choice of choosing between two compliance times.

We disagree with revising this AD, since the "Relevant Service Information" section is not retained in a final rule. We have reviewed the NPRM and find that the wording used throughout the NPRM is consistent with the service bulletin. Further, where we restated the service bulletin compliance times in the NPRM, the lead-in statements clearly specify doing the proposed actions at the earlier of the compliance times; therefore, the compliance time cannot be chosen at an operator's discretion. We have not changed this AD in this regard.

Request To Revise Costs of Compliance

- British Airways requests that we make the following changes to the "Costs of Compliance" section:
 - Add the cost of replacing a cracked window. The commenter states that the "Costs of Compliance" section is wrong because it does not estimate the cost of replacing a cracked window.
 - Include the cost of having to remove an airplane from service 40% more frequently to accomplish the repetitive actions.
 - Revise the estimated work hours. The commenter asserts that it should take ½ hour to inspect a window to determine its part number, and that the inspection for cracks would require 2 people and would take 1 hour.

We do not agree to revise the "Cost of Compliance" section as the commenter proposes. The economic analysis of an AD is limited to the cost of actions that are actually required. The economic analysis does not consider the costs of conditional actions, such as repairing a crack detected during a required inspection ("repair, if necessary"). Such conditional repairs would be required—regardless of AD direction—to correct an unsafe condition identified in an

airplane and to ensure that the airplane is operated in an airworthy condition, as required by the Federal Aviation Regulations. Furthermore, we do not consider it appropriate to attribute the costs associated with aircraft "down time" to the AD. Also, we have determined the cost of compliance from information contained in the manufacturer's service information. We recognize that individual operators might incur costs less than or more than our estimate. It is impossible to estimate such individual variations. We have not changed this AD in this regard.

Request To Revise Service Bulletin

British Airways submitted several comments on the accuracy and clarity of Boeing Alert Service Bulletin 747-56A2012, dated August 24, 2006. We infer that the commenter would like us delay issuance of the AD until the service bulletin is revised to incorporate its comments.

We acknowledge the value of the information submitted by the commenter. British Airways' comments will be of benefit to any future revisions of the service bulletin. In this case, however, the service bulletin is acceptable for ensuring that the unsafe condition is addressed. Therefore, we do not agree to delay this action until the service bulletin has been revised. To do so would be inappropriate, since we have determined that an unsafe condition exists, and that inspections must be conducted to ensure continued safety. We have not changed this AD in this regard.

Clarification of AMOC Paragraph

We have revised this action to clarify the appropriate procedure for notifying the principal inspector before using any approved AMOC on any airplane to which the AMOC applies.

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 change described previously. We have determined that this change will neither increase the economic burden on any operator nor increase the scope of the AD.

Costs of Compliance

There are about 949 airplanes of the affected design in the worldwide fleet. This AD affects about 153 airplanes of U.S. registry. The required inspection to determine the window part numbers takes about 4 work hours per airplane, at an average labor rate of \$80 per work hour. Based on these figures, the

estimated cost of the AD for U.S. operators is \$48,960, or \$320 per airplane.

The detailed inspection, if necessary, takes about 1 work hour per airplane, at an average labor rate of \$80 per work hour. Based on these figures, the estimated cost of the detailed inspection for U.S. operators is \$80 per airplane, per inspection cycle, if necessary.

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 regulatory evaluation of the estimated costs to comply with this AD and placed it in the AD docket. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

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 Federal Aviation Administration (FAA) amends § 39.13 by adding the following new airworthiness directive (AD):

2007–15–10 Boeing: Amendment 39–15139. Docket No. FAA–2006–26441; Directorate Identifier 2006–NM–204–AD.

Effective Date

(a) This AD becomes effective September 4, 2007.

Affected ADs

(b) None.

Applicability

(c) This AD applies to all Boeing Model 747–100, 747–100B, 747–100B SUD, 747–200B, 747–200C, 747–200F, 747–300, 747–400, 747–400D, 747–400F, 747SR, and 747SP series airplanes, certificated in any category.

Unsafe Condition

(d) This AD results from loss of a No. 3 window in-flight. We are issuing this AD to detect and correct cracking in the fail-safe interlayer of certain No. 2 and No. 3 glass windows, which could result in loss of the window and consequent rapid loss of cabin pressure. Loss of the window could also result in crew communication difficulties or incapacitation of the crew.

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.

Inspection, Related Investigative Actions, and Corrective Action

(f) Inspect the No. 2 and No. 3 windows on the left and right sides of the airplane to determine their part numbers, and do all the applicable related investigative and corrective actions, by accomplishing all of the actions specified in the Accomplishment Instructions of Boeing Alert Service Bulletin 747–56A2012, dated August 24, 2006, as applicable. Do all of these actions at the compliance times specified in Tables 1, 2, and 3 of paragraph 1.E. of the service bulletin, as applicable, except as provided by paragraph (g) of this AD. A review of airplane maintenance records is acceptable in lieu of the inspection if the part numbers of the windows can be conclusively determined from that review. Repeat the related investigative and corrective actions thereafter at the interval specified in Table 2 or 3 of the service bulletin, as applicable.

Exceptions to Compliance Times

(g) Where Tables 1, 2, and 3 of paragraph 1.E. of Boeing Alert Service Bulletin 747–56A2012, dated August 24, 2006, specify counting the compliance time from “. . . after the date on this service bulletin,” this AD requires counting the compliance time from the effective date of this AD. After replacing a discrepant window with a new window, do the initial detailed inspection of the new window at the applicable compliance time: (1) within 5,500 flight cycles after installing part number (P/N) 65B27042–() or 65B27043–(), or (2) within 22,000 flight cycles after installing P/N 65B27046–() or 65B27047–().

Alternative Methods of Compliance (AMOCs)

(h)(1) The Manager, Seattle Aircraft Certification Office, FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(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 appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

Material Incorporated by Reference

(i) You must use Boeing Alert Service Bulletin 747–56A2012, dated August 24, 2006, to perform the actions that are required by this AD, unless the AD specifies otherwise. The Director of the Federal Register approved the incorporation by reference of this document in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124–2207, for a copy of this service information. You may review copies at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington; 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>.

Issued in Renton, Washington, on July 18, 2007.

Stephen P. Boyd,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E7–14426 Filed 7–27–07; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9336]

RIN 1545–BF82

Return Required by Subchapter T Cooperatives Under Section 6012

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that prescribe the form that cooperatives must use to file their income tax returns. The regulations affect all cooperatives that are currently required to file an income tax return on either Form 1120, “U.S. Corporation Income Tax Return,” or Form 990–C, “Farmers’ Cooperative Association Income Tax Return.” The new form will help the IRS to properly identify cooperatives and differentiate between cooperatives that must file returns within 2½ months of the end of the taxable year and those that must file within 8½ months of the end of the taxable year.

DATES: *Effective date:* July 30, 2007.

Applicability date: These regulations apply to returns for taxable years ending on or after December 31, 2007. In addition, taxpayers may rely on the regulations in filing returns for taxable years ending on or after December 31, 2006, and before December 31, 2007.

FOR FURTHER INFORMATION CONTACT: Matthew P. Howard, (202) 622–4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Under existing regulations, all cooperatives to which subchapter T applies (Subchapter T cooperatives) are required to make income tax returns. Except in the case of farmers’ cooperatives, the regulations require that the return be made on Form 1120. In the case of farmers’ cooperatives, the regulations require that the return be made on Form 990–C.

Most taxpayers required to make an income tax return on Form 1120 must file their return on or before the 15th day of the third month following the close of the taxpayer’s taxable year (2½ month deadline). Some Subchapter T cooperatives that make their returns on Form 1120 are required to file by the 2½ month deadline, but others are not required to file their returns until the 15th day of the ninth month following the close of the taxpayer’s taxable year