

Material Incorporated by Reference

(i) You must use Boeing 707 Alert Service Bulletin A3526, dated June 4, 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 Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207.

(3) You may review copies of the service information incorporated by reference 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/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on February 11, 2008.

Stephen P. Boyd,

Assistant Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 9378]

RIN 1545-BE35

Release of Lien or Discharge of Property; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations (TD 9378) that were published in the **Federal Register** on Thursday, January 31, 2008 (73 FR 5741) relating to release of lien and discharge of property under sections 6325, 6503 and 7423 of the Internal Revenue Code. These regulations update existing regulations and contain procedures for processing a request made by a property owner for discharge of a Federal tax lien from his property under section 6325(b)(4). The regulations also clarify the impact of these procedures on sections 6503(f)(2) and 7426(a)(4) and (b)(5).

DATES: The correction is effective February 22, 2008.

FOR FURTHER INFORMATION CONTACT: Debra A. Kohn, (202) 622-7985 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9378) that are the subject of the correction are under sections 6325, 6503 and 7426 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9378) contain errors that may prove to be misleading and are in need of clarification.

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 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 301.6325-1 is amended by revising the second sentence of paragraph (b)(2)(i) and first sentence of paragraph (b)(4)(ii) to read as follows:

§ 301.6025-1 Release of lien or discharge of property.

* * * * *

(b) * * *

(2) * * *

(i) * * * In determining the amount to be paid, the appropriate official will take into consideration all the facts and circumstances of the case, including the expenses to which the government has been put in the matter. * * *

* * * * *

(4) * * *

(ii) * * * The appropriate official may, in his discretion, determine that either the entire unsatisfied tax liability listed on the notice of Federal tax lien can be satisfied from a source other than the property sought to be discharged, or the value of the interest of the United States is less than the prior determination of such value. * * *

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LaNita Van Dyke,

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

[FR Doc. E8-3103 Filed 2-21-08; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES**Centers for Medicare & Medicaid Services****42 CFR Part 410**

[CMS-6024-F]

RIN 0938-AN10

Medicare Program; Prior Determination for Certain Items and Services

AGENCY: Centers for Medicare & Medicaid Services (CMS), HHS.

ACTION: Final rule.

SUMMARY: This final rule establishes a process for Medicare contractors to provide eligible participating physicians and beneficiaries with a determination of coverage relating to medical necessity for certain physicians' services before the services are furnished. This rule is intended to afford the physician and beneficiary the opportunity to know the financial liability for a service before expenses are incurred. This final rule establishes reasonable limits on physicians' services for which a prior determination of coverage may be requested and discusses generally our plans for establishing the procedures by which those determinations may be obtained. This rule also responds to public comments on the August 30, 2005 proposed rule.

DATES: *Effective Date:* March 24, 2008.

FOR FURTHER INFORMATION CONTACT: Debbie Skinner, (410) 786-7480.

SUPPLEMENTARY INFORMATION:**I. Background****A. Background of Rulemaking**

On August 30, 2005, we published a rule (70 FR 51321) proposing to implement section 938 of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (MMA) (Pub. L. 108-173, enacted on December 8, 2003), establishing the reasonable limits on physicians' services for which a prior determination of coverage may be requested and we discussed our plans for establishing the procedures by which those determinations may be obtained.

The notice and comment period closed on October 29, 2005. We received seven timely public comments, which were useful in identifying issues and concerns. We have made changes to this final rule to address the public comments.