

amends part 39 of the Federal Aviation Regulations (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. FAA amends § 39.13 by adding the following new AD:

**2008-03-02 Cessna Aircraft Company:**  
Amendment 39-15351; Docket No. FAA-2007-29138; Directorate Identifier 2007-CE-073-AD.

**Effective Date**

(a) This AD becomes effective on March 6, 2008.

**Affected ADs**

(b) None.

**Applicability**

(c) This AD applies to the following airplane models and serial numbers that are certificated in any category:

Models	Serial Nos.
172R .....	17281188 through 17281390.
172S .....	172S9491 through 172S10489.

**Unsafe Condition**

(d) This AD results from reports of chafed fuel return line assemblies caused by the fuel return line assembly rubbing against the right steering tube assembly during full rudder pedal actuation. We are issuing this AD to detect and correct chafing of the fuel return line assembly, which could result in fuel leaking under the cabin floor and fuel vapors entering the cabin. This condition could lead to fire under the floor or in the cabin area.

**Compliance**

(e) To address this problem, you must do the following, unless already done:

**Note:** The requirements of this AD take precedence over the actions required in the service information.

Actions	Compliance	Procedures
(1) Inspect the fuel return line assembly (Cessna part number (P/N) 0500118-49 or FAA-approved equivalent P/N) for chafing.	Within the next 100 hours time-in-service (TIS) after March 6, 2008 (the effective date of this AD) or within the next 12 months after March 6, 2008 (the effective date of this AD), whichever occurs first.	Follow Cessna Service Bulletin SB07-28-01, dated June 18, 2007.
(2) If chafing is found in the inspection required in paragraph (e)(1) of this AD, replace the fuel return line assembly (Cessna P/N 0500118-49 or FAA-approved equivalent P/N).	Before further flight after the inspection required in paragraph (e)(1) of this AD where evidence of chafing was found.	Follow Cessna Service Bulletin SB07-28-01, dated June 18, 2007.
(3) Inspect for a minimum clearance of 0.5 inch between the following parts throughout the entire range of copilot rudder pedal travel and adjust the clearance as necessary:  (i) The fuel return line assembly (Cessna P/N 0500118-49 or FAA-approved equivalent P/N) and the steering tube assembly (Cessna P/N MC0543022-2C); and (ii) The fuel return line assembly (Cessna P/N 0500118-49 or FAA-approved equivalent P/N) and the airplane structure.	Before further flight after: (A) The inspection required in paragraph (e)(1) of this AD if no chafing is found; or (B) The replacement required in paragraph (e)(2) of this AD.	Follow paragraph 6 of the Instructions section of Cessna Service Bulletin SB07-28-01, dated June 18, 2007. This AD requires a minimum clearance of 0.5 inch.

**Alternative Methods of Compliance (AMOCs)**

(f) The Manager, Wichita 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: Jeff Janusz, Aerospace Engineer, 1801 Airport Road, Room 100, Wichita, Kansas 67209; telephone: (316) 946-4148; fax: (316) 946-4107; e-mail: [jeff.janusz@faa.gov](mailto:jeff.janusz@faa.gov). 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**

(g) You must use Cessna Service Bulletin SB07-28-01, dated June 18, 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 Cessna Aircraft Company,

Product Support, P.O. Box 7706, Wichita, Kansas 67277; telephone: (316) 517-5800; fax: (316) 942-9006.

(3) You may review copies at the FAA, Central Region, Office of the Regional Counsel, 901 Locust, 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/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

Issued in Kansas City, Missouri, on January 22, 2008.

**John Colomy,**

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

[FR Doc. E8-1460 Filed 1-30-08; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 71**

[Docket No. FAA-2007-0276; Airspace Docket No. 07-AEA-16]

**Establishment of Class E Airspace; Lewisburg, PA**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Direct final rule, request for comments.

**SUMMARY:** This action establishes Class E Airspace at Lewisburg, PA to support a new Area Navigation (RNAV) Global Positioning System (GPS) Special Instrument Approach Procedure (IAP) that has been developed for medical flight operations into the Evangelical Community Hospital East Heliport. This action enhances the safety and

management of Instrument Flight Rule (IFR) operations by providing the required controlled airspace for this approach at Lewisburg, PA.

**DATES:** Effective 0901 UTC, April 10, 2008. The Director of the Federal Register approves this incorporation by reference action under title 1, Code of Federal Regulations, part 51, subject to the annual revision of FAA Order 7400.9 and publication of conforming amendments. Comments for inclusion in the Rules Docket must be received on or before March 17, 2008.

**ADDRESSES:** Send comments on this rule to: U.S. Department of Transportation, Docket Operations, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590-0001; Telephone: 1-800-647-5527; Fax: 202-493-2251. You must identify the Docket Number FAA-2007-0276; Airspace Docket No. 07-AEA-16, at the beginning of your comments. You may also submit and review received comments through the Internet at <http://www.regulations.gov>.

You may review the public docket containing the rule, any comments received, and any final disposition in person in the Dockets Office (see **ADDRESSES** section for address and phone number) between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays. An informal docket may also be examined during normal business hours at the office of the Eastern Service Center, Federal Aviation Administration, Room 210, 1701 Columbia Avenue, College Park, Georgia 30337.

**FOR FURTHER INFORMATION CONTACT:** Daryl Daniels, Airspace Specialist, System Support Group, Eastern Service Center, Federal Aviation Administration, P.O. Box 20636, Atlanta, Georgia 30320; telephone (404) 305-5581, fax (404) 305-5572 or via e-mail to [Daryl.Daniels@faa.gov](mailto:Daryl.Daniels@faa.gov).

**SUPPLEMENTARY INFORMATION:**

**The Direct Final Rule Procedure**

The FAA anticipates that this regulation will not result in adverse or negative comments, and, therefore, issues it as a direct final rule. The FAA has determined that this rule only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Unless a written adverse or negative comment or a written notice of intent to submit an adverse or negative comment is received within the comment period, the regulation will become effective on the date specified above. After the close of the comment period, the FAA will

publish a document in the **Federal Register** indicating that no adverse or negative comments were received and confirming the effective date. If the FAA receives, within the comment period, an adverse or negative comment, or written notice of intent to submit such a comment, a document withdrawing the direct final rule will be published in the **Federal Register**, and a notice of proposed rulemaking may be published with a new comment period.

**Comments Invited**

Although this action is in the form of a direct final rule, and was not preceded by a notice of proposed rulemaking, interested persons are invited to comment on this rule by submitting such written data, views, or arguments as they may desire. An electronic copy of this document may be downloaded from and comments may be submitted and reviewed at <http://www.regulations.gov>. Recently published rulemaking dockets can also be accessed through the FAA's Web page at <http://www.faa.gov> or the Federal Register's Web page at <http://www.gpoaccess.gov/fr/index.html>. Communications should identify both docket numbers and be submitted in triplicate to the address specified under the caption **ADDRESSES** above or through the Web site. All communications received on or before the closing date for comments will be considered, and this rule may be amended or withdrawn in light of the comments received.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the rule that might suggest a need to modify the rule. Factual information that supports the commenter's ideas and suggestions is extremely helpful in evaluating the effectiveness of this action and determining whether additional rulemaking action would be needed. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. Those wishing the FAA to acknowledge receipt of their comments submitted in response to this rule must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. FAA-2007-0276; Airspace Docket No. 07-AEA-16." The postcard will be date stamped and returned to the commenter.

**The Rule**

This amendment to Title 14, Code of Federal Regulations (14 CFR) part 71 establishes Class E airspace at Lewisburg, PA, providing the controlled

airspace required to support the new Copter RNAV (GPS) 360 Point in Space (PinS) approach developed for the Evangelical Community Hospital East Heliport. In today's environment where speed of treatment for medical injuries is imperative, various landing sites have been developed for helicopter medical Lifeguard flights or Lifeflights to assist local hospitals; this is one of those sites. Controlled airspace, known as Class E5 airspace, extending upward from 700 feet Above Ground Level (AGL) is required for instrument flight rule operations and to encompass all instrument approach procedures to the extent practical. In this instance, that airspace is airspace within a six mile radius of the Point in Space associated with this approach at Lewisburg, PA. Designations for Class E airspace areas extending upward from 700 feet or more above the surface of the Earth are published in FAA Order 7400.9R, signed August 15, 2007, effective September 15, 2007, which is incorporated by reference in 14 CFR part 71.1. The Class E designations listed in this document will be published subsequently in the Order.

**Agency Findings**

The regulations adopted herein will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among various levels of government. Therefore, it is determined that this final rule does not have federalism implications under Executive Order 13132.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current, is non-controversial and unlikely to result in adverse or negative comments. It, therefore, (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) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. 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.

This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it establishes controlled airspace serving the Evangelical Community Hospital East in Lewisburg, PA.

#### Lists of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (Air).

#### Adoption of the Amendment

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

#### PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

##### § 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9R, Airspace Designations and Reporting Points, signed August 15, 2007, effective September 15, 2007, is amended as follows:

*Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth.*

\* \* \* \* \*

#### AEA PA E5 Lewisburg, PA [New]

Evangelical Community Hospital East Heliport

(lat. 40°58'47" N., long. 76°53'08" W.)

Point in Space Coordinates

(lat. 40°58'09" N., long. 76°52'58" W.)

That airspace extending upward from 700 feet above the surface of the Earth within a 6-mile radius of the Point in Space coordinates (lat. 40°58'09" N., long. 76°52'58" W.) serving the Evangelical Community Hospital East Heliport.

\* \* \* \* \*

Issued in College Park, Georgia, on December 17, 2007.

**Mark D. Ward,**

*Manager, System Support Group, Eastern Service Center.*

[FR Doc. 08–349 Filed 1–30–08; 8:45 am]

**BILLING CODE 4910–13–M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 301 and 401

[TD 9378]

RIN 1545–BE35

#### Release of Lien or Discharge of Property

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations related to release of lien and discharge of property under sections 6325, 6503, and 7426 of the Internal Revenue Code (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). These regulations reflect the enactment of sections 6325(b)(4), 6503(f)(2), and 7426(a)(4) by the IRS Restructuring and Reform Act of 1998.

**DATES:** *Effective Date:* These regulations are effective January 31, 2008.

*Applicability Date:* These regulations apply to any release of lien or discharge of property that is requested after January 31, 2008.

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

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains final regulations that amend the Procedure and Administration Regulations (26 CFR part 301) under sections 6325, 6503, and 7426 of the Code. The IRS Restructuring and Reform Act of 1998, Public Law 105–206 (112 Stat. 685) (RRA 1998), enacted sections 6325(b)(4), 6503(f)(2), 7426(a)(4), and 7426(a)(5) to provide a statutory mechanism for a person other than the person against whom the underlying tax was assessed, upon furnishing a deposit or bond, to obtain a discharge of the Federal tax lien from property owned by him, and for the IRS or the courts to determine the disposition of the deposit or bond amount. RRA 1998 thereby necessitated changes to the rules under sections 6325, 6503, and 7426.

On January 11, 2007, a notice of proposed rulemaking (REG–159444–04) relating to release of lien or discharge of

property was published in the **Federal Register** (72 FR 1301–03). No comments were received and no public hearing was requested or held. Accordingly, the proposed regulations are adopted as amended by this Treasury decision. These final regulations generally retain the provisions of the proposed regulations but include one modification as explained in more detail below.

#### Explanation of Modification

The final regulations differ substantively in one respect from the version of the regulations set forth in the notice of proposed rulemaking. The proposed regulations interpret section 6325(b)(4)(D), which states that section 6325(b)(4)(A) is inapplicable “if the owner of the property is the person whose unsatisfied liability gave rise to the lien,” as indicating that the procedures for obtaining a discharge of a Federal tax lien under section 6325(b)(4) are not available to a person who owns the subject property with the person whose tax liability gave rise to the lien (the taxpayer). Upon further consideration of this issue, it was decided that section 6235(b)(4)(D) should not be so interpreted, as that interpretation would unfairly leave some third-party property owners without a means to discharge Federal tax liens from their properties. Accordingly, the final regulations reflect an interpretation of section 6325(b)(4)(D) that makes the section 6325(b)(4) procedures available to a person who co-owns property with the taxpayer.

#### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these regulations do not impose collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Drafting Information

The principal author of these regulations is Debra A. Kohn of the Office of the Associate Chief Counsel (Procedure and Administration).