

the Internal Revenue Service also will not take enforcement action against a plan that voluntarily complies with the provisions of a State external review process that would not otherwise be applicable or available.

The Departments will issue guidance regarding what process will apply under 26 CFR 54.9815-2719T(d), 29 CFR 2590.715-2719(d), and 45 CFR 147.136(d) no later than July 1, 2011 to replace the interim process.

III. Interim Federal External Review Process for Issuers

For issuers in the individual market and the small group and large group health insurance markets (including fully-insured group health plans), there will be an interim enforcement safe harbor which will apply only for plan years (in the individual market, policy years) beginning on or after September 23, 2010 and until superseded by future guidance on the Federal external review process that is being developed and that will apply after this interim period. During this limited interim enforcement safe harbor period, HHS will not take any enforcement action against an issuer that complies with the interim compliance method that will be detailed by HHS on the Office of Consumer Information and Insurance Oversight Web site (<http://www.hhs.gov/ociio/>). This method will either involve use of a State external appeals process or a temporary process established by HHS.

Prior to July 1, 2011, HHS will issue further guidance as to which State external review laws have been determined to satisfy the minimum standards of the NAIC Model Act as identified in 45 CFR 147.136(c). The Departments will issue guidance regarding what process will apply under 26 CFR 54.9815-2719T(d), 29 CFR 2590.715-2719(d), and 45 CFR 147.136(d) no later than July 1, 2011 to replace the interim process.

IV. Model Notices

Model notices that can be used to satisfy the disclosure requirements of

the interim final regulations³ are being posted on the Department of Labor's Web site at <http://www.dol.gov/ebsa> and the Department of HHS/Office of Consumer Information and Insurance Oversight Web site at <http://www.hhs.gov/ociio/>. These models include:

- (1) A notice of adverse benefit determination;
- (2) A notice of final internal adverse benefit determination; and
- (3) A notice of final external review decision.

Model language for the description of the internal claims and appeals and external review procedures in the summary plan description provided to participants and beneficiaries will be posted on these websites in the future.

Please note that the Departments accounted for the actual costs of the external appeal process taking into account the model notices when the interim final regulations were issued.

Signed: August 19, 2010.

Sarah Hall Ingram,

Acting Deputy Commissioner for Services and Enforcement, Internal Revenue Service.

Signed: August 20, 2010.

Michael L. Davis,

Deputy Assistant Secretary, Employee Benefits Security Administration, Department of Labor.

Dated: August 20, 2010.

Jay Angoff,

Director, Office of Consumer Information and Insurance Oversight.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Members of Senior Executive Service Performance Review Boards; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

³ For rules regarding the form and manner of notice, see 26 CFR 54.9815-2719T(e), 29 CFR 2590.715-2719(e), and 45 CFR 147.136(e).

ACTION: Correction to notice.

SUMMARY: This document contains a correction to a notice that was published in the **Federal Register** on Wednesday, August 18, 2010 (75 FR 51168) providing the list of names of those IRS employees who will serve as members on IRS' Fiscal Year 2010 Senior Executive Service (SES) Performance Review Boards.

DATES: This notice is effective on September 1, 2010.

FOR FURTHER INFORMATION CONTACT: Sharnetta Walton, 1111 Constitution Avenue, NW., Room 2403, Washington, DC 20224, (202) 283-6246.

SUPPLEMENTARY INFORMATION:

Background

The notice that is the subject of this correction is pursuant to 5 U.S.C. 4314(c)(4) and announces the appointment of members to the Internal Revenue Service's SES Performance Review Boards.

Need for Correction

As published, the notice for Members of Senior Executive Service Performance Review Boards contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the notice for Members of Senior Executive Service Performance Review Boards, which was the subject of FR Doc. 2010-20331, is corrected as follows:

On page 51169, column 1, in the preamble, under the caption **SUPPLEMENTARY INFORMATION**, the language "Charles Hunter, Director of Field Operations (CI)" is inserted between lines 16 and 17 of the column.

LaNita Van Dyke,

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

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