

that is likely to exist or develop on products identified in this rulemaking action.

**List of Subjects in 14 CFR Part 39**

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

**Adoption of the Amendment**

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration 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. Section 39.13 is amended by adding a new airworthiness directive to read as follows:

**2007-26-52 Agusta S.p.A.:** Amendment 39-15519, Docket No. FAA-2008-0524; Directorate Identifier 2007-SW-77-AD. Supersedes AD 2001-24-07 R1, Amendment 39-13687, Docket No. 2001-SW-15-AD.

**Applicability:** Model A109C, A109E, and A109K2 helicopters, with a main rotor blade (MRB), Part Number (P/N) 709-0103-01—all dash numbers, certificated in any category.

**Compliance:** Required as indicated.

(a) For a MRB with a serial number that has a prefix of either “EM-” or “A5-”, except a MRB with a tip cap, P/N 709-0103-29-109, installed, within 10 hours time-in-service (TIS), unless accomplished previously, and thereafter at intervals not to exceed 25 hours TIS:

- (1) Tap inspect the upper and lower sides of each tip cap for bonding separation between the metal shells and the honeycomb core using a steel tap hammer, P/N 109-

3101-58-1, or a coin (quarter) in the area indicated as honeycomb core on Figure 1 of Alert Bollettino Tecnico (BT) No. 109-106, No. 109K-22, or No. 109EP-1, all Revision B, and all dated December 19, 2000, as applicable to your model helicopter. Also, tap inspect for bonding separation in the tip cap to blade bond area (no bonding voids are permitted in this area).

(2) Visually inspect the upper and lower sides of each blade tip cap for swelling or deformation.

(3) Dye-penetrant inspect the tip cap leading edge along the welded joint line of the upper and lower tip cap skin shells for a crack in accordance with the Compliance Instructions, steps 3. through 3.2.6., of the applicable BT.

(4) If any swelling, deformation, crack, or bonding separation that exceeds the prescribed limits in the applicable maintenance manual is found, replace the blade with an airworthy blade before further flight.

(b) For a MRB with a tip cap, P/N 709-0103-29-109, installed, perform the following in accordance with Table 1:

TABLE 1

For each tip cap:	Comply:
With 600 or more hours TIS .....	Within the next 5 hours TIS or 30 days, whichever occurs first, and thereafter at intervals not to exceed 50 hours TIS.
With less than 600 hours TIS .....	Before reaching 600 hours TIS, and thereafter, at intervals not to exceed 50 hours TIS.

(1) Using a 10x or higher power magnifying glass, visually inspect the tip cap leading edge welded bead (joint line between the two metallic shells) for a crack in accordance with the Compliance Instructions, steps 1. through 2. of BT No. 109-125, No. 109EP-85, or No. 109K-48, all dated December 13, 2007, as applicable to your model helicopter.

(2) If there is damage other than a crack, inspect the tip cap leading edge along the welded joint line of the shells for a crack using a dye penetrant method in accordance with the Compliance Instructions, steps 3. through 3.7. of BT No. 109-125, No. 109EP-85, or No. 109K-48, all dated December 13, 2007, as applicable to your model helicopter.

(3) If a crack is present, remove the blade and replace it with an airworthy blade before further flight.

(c) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Contact the Manager, Safety Management Group, FAA, ATTN: Sharon Miles, Rotorcraft Directorate, Fort Worth, Texas 76193-0111, telephone (817) 222-5122, fax (817) 222-5961, for information about previously approved alternative methods of compliance.

(d) The inspections shall be done in accordance with the specified portions of the service information described in paragraphs (d)(1) and (d)(2) of this AD.

(1) The Director of the Federal Register approved the incorporation by reference of Agusta Bollettino Tecnico No. 109-125, No. 109EP-85, and No. 109K-48, all dated

December 13, 2007, in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

(2) The Director of the Federal Register previously approved the incorporation by reference of Agusta Alert Bollettino Tecnico No. 109-106, No. 109K-22, and No. 109EP-1, all Revision B and all dated December 19, 2000, on January 7, 2002 (66 FR 60144, December 3, 2001).

(3) Copies may be obtained from Agusta, 21017 Cascina Costa di Samarate (VA) Italy, Via Giovanni Agusta 520, telephone 39 (0331) 229111, fax 39 (0331) 229605-222595.

(4) Copies may be inspected at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 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).

**Note:** The subject of this AD is addressed in European Aviation Safety Agency (EASA) AD No. 2007-0306-E, dated December 14, 2007.

(e) This amendment becomes effective on May 27, 2008, to all persons except those persons to whom it was made immediately effective by Emergency AD 2007-26-52, issued December 20, 2007, which contained the requirements of this amendment.

Issued in Fort Worth, Texas, on May 1, 2008.

**Mark R. Schilling,**

*Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.*

[FR Doc. E8-10054 Filed 5-8-08; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 39**

**[Docket No. FAA-2008-0527; Directorate Identifier 2008-CE-027-AD; Amendment 39-15520; AD 2008-10-13]**

**RIN 2120-AA64**

**Airworthiness Directives; EADS SOCATA Model TBM 700 Airplanes**

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

**ACTION:** Final rule; request for comments.

**SUMMARY:** We are adopting a new airworthiness directive (AD) for the products listed above. This AD results from mandatory continuing airworthiness information (MCAI) issued by the aviation authority of another country to identify and correct

an unsafe condition on an aviation product. The MCAI describes the unsafe condition as:

A rupture of the alternator and vapour cycle cooling system pulley drive assembly has reportedly been found. Such a failure could lead to the loss of the alternator and vapour cycle cooling systems and could also cause mechanical damage inside the powerplant compartment.

This AD requires actions that are intended to address the unsafe condition described in the MCAI.

**DATES:** This AD becomes effective May 29, 2008.

On May 29, 2008, the Director of the Federal Register approved the incorporation by reference of certain publications listed in this AD.

We must receive comments on this AD by June 9, 2008.

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

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Fax:* (202) 493-2251.
- *Mail:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.
- *Hand Delivery:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

#### Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov>; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Office (telephone (800) 647-5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

**FOR FURTHER INFORMATION CONTACT:** Albert Mercado, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4119; fax: (816) 329-4090.

#### SUPPLEMENTARY INFORMATION:

##### Discussion

The European Aviation Safety Agency (EASA), which is the Technical Agent for the Member States of the European Community, has issued EASA AD No.: 2008-0067-E, dated April 3, 2008

(referred to after this as “the MCAI”), to correct an unsafe condition for the specified products. The MCAI states:

A rupture of the alternator and vapour cycle cooling system pulley drive assembly has reportedly been found. Such a failure could lead to the loss of the alternator and vapour cycle cooling systems and could also cause mechanical damage inside the powerplant compartment.

To address this condition, AD 2008-0063-E had been published to require a check of the pulley drive assembly for leakage and, as an interim action, removal of the compressor drive belt from the assembly, and adoption of a new operational procedure to keep the air-conditioning system deactivated.

This AD retains the requirements of AD 2008-0063-E which is superseded, introduces a mandatory terminating action which consists in replacing the original pulley drive assembly by a new one of an improved design—corresponding to the EADS SOCATA modification MOD 70-0231-21—that permits reinstallation of the compressor drive belt.

The MCAI requires you to deactivate the air conditioning system, inspect the pulley drive assembly for leaks, and replace the pulley drive assembly if leaks are found.

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

#### Relevant Service Information

EADS SOCATA has issued Mandatory Service Bulletin SB 70-156, Amendment 1, dated March 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 the AD

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

The MCAI and the service information require replacement of the pulley drive assembly part number (P/N) T700G215504900000 with the new P/N T700G215505710000 and reinstallation of the compressor drive belt by no later than March 31, 2009. This AD is considered an interim action because we are only mandating this

replacement if a leak is found. The Administrative Procedure Act does not permit the FAA to “bootstrap” a long-term requirement into an urgent safety of flight action where the rule becomes effective at the same time the public has the opportunity to comment. The short-term action and the long-term action are analyzed separately for justification to bypass prior public notice.

After issuing this AD, we may initiate further AD action (notice of proposed rulemaking followed by a final rule) to require such a terminating action.

#### Differences Between This AD and the MCAI or Service Information

We have reviewed the MCAI and related service information and, in general, agree with their substance. But we might have found it necessary to use different words from those in the MCAI to ensure the AD is clear for U.S. operators and is enforceable. In making these changes, we do not intend to differ substantively from the information provided in the MCAI and related service information.

We might have also required different actions in this AD from those in the MCAI in order to follow FAA policies. Any such differences are described in a separate paragraph of the AD. These requirements take precedence over those copied from the MCAI.

#### FAA’s Determination of the Effective Date

An unsafe condition exists that requires the immediate adoption of this AD. The FAA has found that the risk to the flying public justifies waiving notice and comment prior to adoption of this rule because a rupture of the alternator and vapour cycle cooling system pulley drive assembly has been reported. Such a failure could lead to the loss of the alternator and vapor cycle cooling systems and could cause mechanical damage inside the powerplant compartment.

Therefore, we determined that notice and opportunity for public comment before issuing this AD are impracticable and that good cause exists for making this amendment effective in fewer than 30 days.

#### Comments Invited

This AD is a final rule that involves requirements affecting flight safety, and we did not precede it by notice and opportunity for public comment. We invite you to send any written relevant data, views, or arguments about this AD. Send your comments to an address listed under the **ADDRESSES** section. Include “Docket No. FAA-2008-0527; Directorate Identifier 2008-CE-027-

AD” at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this AD. We will consider all comments received by the closing date and may amend this AD because of 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 we receive about this AD.

#### 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 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.

#### 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 FAA amends § 39.13 by adding the following new AD:

**2008–10–13 EADS SOCATA:** Amendment 39–15520; Docket No. FAA–2008–0527; Directorate Identifier 2008–CE–027–AD.

#### Effective Date

(a) This airworthiness directive (AD) becomes effective May 29, 2008.

#### Affected ADs

(b) None.

#### Applicability

(c) This AD applies to Models TBM 700 airplanes, serial numbers 434 through 455, certificated in any category.

#### Subject

(d) Air Transport Association of America (ATA) Code 24: Electric Power.

#### Reason

(e) The mandatory continuing airworthiness information (MCAI) states: A rupture of the alternator and vapour cycle cooling system pulley drive assembly has reportedly been found. Such a failure could lead to the loss of the alternator and vapour cycle cooling systems and could also cause mechanical damage inside the powerplant compartment.

To address this condition, AD 2008–0063–E had been published to require a check of the pulley drive assembly for leakage and, as an interim action, removal of the compressor drive belt from the assembly, and adoption of a new operational procedure to keep the air-conditioning system deactivated.

This AD retains the requirements of AD 2008–0063–E which is superseded, introduces a mandatory terminating action which consists in replacing the original pulley drive assembly by a new one of an improved design—corresponding to the EADS SOCATA modification MOD 70–0231–21—that permits reinstallation of the compressor drive belt.

The MCAI requires you to deactivate the air conditioning system, inspect the pulley drive assembly for leaks, and replace the pulley drive assembly if leaks are found.

#### Actions and Compliance

(f) Unless already done, before further flight after May 29, 2008 (the effective date of this AD), do the following actions:

(1) Position to “OFF” the air-conditioning “AIR COND” switch.

(2) Check for oil leakage in the pulley drive assembly by following EADS SOCATA Service Bulletin (SB) No. 70–156 Amendment 1, dated March 2008.

(3) If any leak is found, before further flight, replace the pulley drive assembly part number (P/N) T700G21550490000 with P/N T700G215505710000 following EADS SOCATA Service Bulletin (SB) No. 70–156 Amendment 1, dated March 2008.

(4) If no leak is found, before further flight, remove the compressor drive belt from the pulley drive assembly following either EADS SOCATA Service Bulletin (SB) No. 70–156, original issue; or EADS SOCATA Service Bulletin (SB) No. 70–156, Amendment 1; both dated March 2008.

(5) The air-conditioning “AIR COND” switch must be in the “OFF” position and the compressor drive belt must remain removed until the pulley drive assembly part number (P/N) T700G21550490000 is replaced with P/N T700G215505710000 following EADS SOCATA Service Bulletin (SB) No. 70–156 Amendment 1, dated March 2008. This replacement must be done before further flight if any leak is found and may be done at any time as terminating action to this AD.

#### FAA AD Differences

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

(1) The MCAI and the service information require replacement of the pulley drive assembly part number (P/N) T700G21550490000 with the improved design P/N T700G215505710000 and reinstallation of the compressor drive belt by no later than March 31, 2009.

(2) This AD is considered an interim action because we are only mandating this replacement if a leak is found. The Administrative Procedure Act does not permit the FAA to “bootstrap” a long-term requirement into an urgent safety of flight action where the rule becomes effective at the same time the public has the opportunity to comment. The short-term action and the long-term action are analyzed separately for justification to bypass prior public notice.

(3) After issuing this AD, we may initiate further AD action (notice of proposed rulemaking followed by a final rule) to require the replacement of the pulley drive assembly part number (P/N) T700G21550490000 with the new P/N T700G215505710000, and reinstallation of the compressor drive belt as a terminating action. Appropriate credit would be given for the initial actions done under this AD.

#### Other FAA AD Provisions

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

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, Standards Office, 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: Albert Mercado, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4119; 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.

#### Special Flight Permit

(h) Under 14 CFR 39.23, we are limiting the special flight permits for this AD under the following condition: The air-conditioning "AIR-COND" switch is set to the "OFF" position.

#### Related Information

(i) Refer to MCAI European Aviation Safety Agency (EASA) Emergency AD No.: 2008-0067-E, dated April 3, 2008, and EADS SOCATA Service Bulletin (SB) No. 70-156, Amendment 1, dated March 2008, for related information.

#### Material Incorporated by Reference

(j) You must use EADS SOCATA Service Bulletin (SB) No. 70-156, original issue; or EADS SOCATA Service Bulletin (SB) No. 70-156, Amendment 1, both dated March 2008, 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 EADS SOCATA—Direction des Services, 65921 Tarbes Cedex 9, France; telephone: +33 (0)5 62 41 73 00; fax: +33 (0)5 62 41 7-54; or in the United States contact EADS SOCATA North America, Inc., North Perry Airport, 7501 South Airport Road., Pembroke Pines, Florida 33023; telephone: (954) 893-1400; fax: (954) 964-4141.

(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 April 30, 2008.

**Patrick R. Mullen,**

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

[FR Doc. E8-10066 Filed 5-8-08; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9397]

RIN 1545-BH95

#### Assumption of Liabilities

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

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

**SUMMARY:** This document contains final regulations relating to the assumption of liabilities under section 358(h) of the Internal Revenue Code (Code). Section 358(h) provides that, after application of section 358(d), the basis in stock received in a nonrecognition transaction shall be reduced to the fair market value of the stock by the amount of any liability assumed in the exchange. The Treasury Department and the IRS have determined that removing an exception to section 358(h) is necessary to prevent abuse. These regulations affect corporations and their shareholders.

**DATES:** *Effective Date:* These regulations are effective on May 9, 2008.

*Applicability Date:* For dates of applicability, see §§ 1.358-5(a) and (b).

**FOR FURTHER INFORMATION CONTACT:** Robert M. Rhyne (202) 622-7550 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

This document contains amendments to 26 CFR part 1 under section 358(h) of the Code. As part of the Consolidated Appropriations Act of 2001 (Pub. L. 106-554, 114 Stat. 2763), Congress enacted, on December 21, 2000, section 358(h), applicable to assumptions of liability after October 18, 1999, to address certain transactions in which property is transferred to a corporation in exchange for both stock and the corporation's assumption of certain obligations of the transferor. In these transactions, transferors took the position that the obligations were not liabilities within the meaning of section 357(c) or that they were described in section 357(c)(3), and, therefore, the obligations did not reduce the basis of

the stock received by transferor. These assumed obligations, however, did reduce the value of the stock. The transferors then sold the stock and claimed a loss. In this way, taxpayers attempted to duplicate a loss in corporate stock and to accelerate deductions that typically are allowed only on the economic performance of these types of obligations.

Section 358(h)(1) addresses these transactions by requiring that, after application of section 358(d), the basis in stock received in an exchange to which section 351, 354, 355, 356, or 361 applies be reduced (but not below the fair market value of the stock) by the amount of any liability assumed in the exchange. Section 358(h)(2) provides exceptions to section 358(h)(1) where: (A) The trade or business with which the liability is associated is transferred to the person assuming the liability as part of the exchange; or (B) substantially all of the assets with which the liability is associated are transferred to the person assuming the liability as part of the exchange (the "Asset Exception"). The Secretary, however, has the authority to limit these exceptions. Section 358(h)(3) provides that the term "liability" for purposes of section 358(h) includes any fixed or contingent obligation to make payment without regard to whether the obligation is otherwise taken into account for purposes of the Code.

On May 26, 2005, temporary regulations (TD 9207) were published in the **Federal Register** (70 FR 30334) making unavailable the exception of section 358(h)(2)(B), the Asset Exception. A notice of proposed rulemaking (REG-106736-00) cross-referencing those temporary regulations was published in the **Federal Register** (71 FR 30380) on the same day.

The IRS and the Treasury Department received no comments responding to the proposed and temporary regulations. No public hearing was requested or held. The IRS and the Treasury Department have determined that making the exception of section 358(h)(2)(B) unavailable is necessary to prevent abuse; therefore, this document contains final regulations adopting the provisions of the proposed regulations with no change and the corresponding temporary regulations are removed.

#### 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. Pursuant to 5 U.S.C. 553(d)(3) it has been determined that a delayed effective