

later than April 1 of each year, a report showing for the previous calendar year its revenues, expenses, taxes, plant in service, other investment and depreciation reserves, and such other data as are required by the Commission, on computer media prescribed by the Commission. The total operating results shall be allocated between regulated and nonregulated operations, and the regulated data shall be further divided into the following categories: State and interstate, and the interstate will be further divided into common line, traffic sensitive access, special access, and nonaccess.

§ 43.22 [Removed]

4. Section 43.22 is removed.

5. Paragraph (a) of § 43.43 is revised to read as follows:

§ 43.43 Reports of proposed changes in depreciation rates.

(a) Each communication common carrier with annual operating revenues that equal or exceed the indexed revenue threshold, as defined in § 32.9000, and that has been found by this Commission to be a dominant carrier with respect to any communications service shall, before making any change in the depreciation rates applicable to its operated plant, file with the Commission a report furnishing the data described in the subsequent paragraphs of this section, and also comply with the other requirements thereof.

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PART 64—MISCELLANEOUS RULES RELATING TO COMMON CARRIERS

1. The authority citation for part 64 is revised to read as follows:

Authority: 47 U.S.C. 154; Telecommunications Act of 1996, Pub. L. 104-104, secs. 402 (b)(2)(B), (c), 110 Stat. 56 (1996), as amended unless otherwise noted. 47 U.S.C. 201, 218, 226, 228, as amended unless otherwise noted.

2. Section 64.903 is amended by revising the introductory text of paragraph (a) and paragraph (b) to read as follows:

§ 64.903 Cost allocation manuals.

(a) Each local exchange carrier with annual operating revenues that equal or exceed the indexed revenue threshold, as defined in § 32.9000 of this chapter, shall file with the Commission within 90 days after the publication of that threshold in the **Federal Register**, a manual containing the following information regarding its allocation of costs between regulated and nonregulated activities:

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(b) Each carrier shall ensure that the information contained in its cost allocation manual is accurate. Carriers must update their cost allocation manuals at least annually, except that changes to the cost apportionment table and to the description of time reporting procedures must be filed at least 15 days before the carrier plans to implement the changes. Annual cost allocation manual updates shall be filed on or before the last working day of each calendar year. Proposed changes in the description of time reporting procedures, the statement concerning affiliate transactions, and the cost apportionment table must be accompanied by a statement quantifying the impact of each change on regulated operations. Changes in the description of time reporting procedures and the statement concerning affiliate transactions must be quantified in \$100,000 increments at the account level. Changes in cost apportionment tables must be quantified in \$100,000 increments at the cost pool level. The Chief, Common Carrier Bureau may suspend any such changes for a period not to exceed 180 days, and may thereafter allow the change to become effective or prescribe a different procedure.

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3. Paragraph (a) of § 64.904 is revised to read as follows:

§ 64.904 Independent Audits.

(a) Each local exchange carrier required to file a cost allocation manual, by virtue of having annual operating revenues that equal or exceed the indexed revenue threshold for a given year or by order of the Commission, shall have an audit performed by an independent auditor on an annual basis, with the initial audit performed in the calendar year after the carrier is first required to file a cost allocation manual. The audit shall provide a positive opinion on whether the applicable data shown in the carrier's annual report required by § 43.21(e)(2) of this chapter present fairly, in all material respects, the information of the carrier required to be set forth therein in accordance with the carrier's cost allocation manual, the Commission's Joint Cost Orders issued in conjunction with CC Docket No. 86-111 and the Commission's rules and regulations including §§ 32.23 and 32.27 of this chapter, 64.901, and 64.903 in force as of the date of the auditor's report. The audit shall be conducted in accordance with generally accepted auditing standards, except as otherwise

directed by the Chief, Common Carrier Bureau.

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MM Docket No. 96-164; RM-8847]

Radio Broadcasting Services; Parker, AZ

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: This document allots Channel 230C3 to Parker, Arizona, as that community's second local FM transmission service in response to a petition filed by Rick L. Murphy. See 61 FR 4114, August 7, 1996. Coordinates used for Channel 230C3 at Parker are 34-08-48 and 114-17-12. As Parker, Arizona, is located within 320 kilometers (199 miles) of the Mexico border, the Commission obtained the concurrence of the Mexican government to the allotment of Channel 230C3 at that community. With this action, the proceeding is terminated.

DATES: Effective September 2, 1997. The window period for filing applications for Channel 230C3 at Parker, Arizona, will open on September 2, 1997, and close on October 3, 1997.

FOR FURTHER INFORMATION CONTACT: Nancy Joyner, Mass Media Bureau, (202) 418-2180. Questions related to the window application filing process for Channel 230C3 at Parker, Arizona, should be addressed to the Audio Services Division, (202) 418-2700.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Report and Order, MM Docket No. 96-164, adopted July 9, 1997, and released July 18, 1997. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC's Reference Center (Room 239), 1919 M Street, NW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractors, International Transcription Service, Inc., 2100 M Street, NW., Suite 140, Washington, DC 20037, (202) 857-3800.

List of Subjects in 47 CFR Part 73

Radio broadcasting.

Part 73 of Title 47 of the Code of Federal Regulations is amended as follows:

PART 73—[AMENDED]

1. The authority citation for Part 73 continues to read as follows:

Authority: Secs. 303, 48 Stat., as amended, 1082; 47 U.S.C. 154, as amended.

§ 73.202 [Amended]

2. Section 73.202(b), the Table of FM Allotments under Arizona, is amended by adding Channel 230C3 at Parker.

Federal Communications Commission.

John A. Karousos,

Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.

[FR Doc. 97-19533 Filed 7-23-97; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MM Docket No. 96-103; RM-8794, RM-8839]

Radio Broadcasting Services; Smith and Reno, NV, Susanville and Truckee, CA

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: The Commission, at the request of Donegal Enterprises, Inc., allot Channel 222C3 to Smith, NV, as the community's first local aural service. See 61 FR 21425, May 10, 1996. At the request of Chris Kidd d/b/a Kidd Communications, the Commission allots Channel 268A to Truckee, CA, as the community's first local aural service, substitutes Channel 271C3 for Channel 269C3 at Reno, NV, modifies the license of Station KRN-V-FM to specify the alternate channel, substitutes Channel 222C2 for Channel 271C2 at Susanville, CA, and modifies the license of Station KHJQ to specify the alternate Class C2 channel. Channel 222C3 can be allotted to Smith, Nevada, in compliance with the Commission's minimum distance separation requirements with a site restriction of 0.7 kilometers (0.4 miles) south, at coordinates 38-47-39 North Latitude and 119-19-31 West Longitude, to avoid a short-spacing to Station KZSR, Channel 225C, Reno, Nevada. Channel 268A can be allotted to Truckee, California, with a site restriction of 9.3 kilometers (5.8 miles) west, at coordinates 39-17-45 NL; 120-16-57 WL, to avoid a short-spacing to Station KRNG, Channel 267C2, Fallon,

Nevada. Channel 271C3 can be allotted to Reno at Station KRN-V-FM's presently licensed transmitter site, at coordinates 39-35-03 NL; 119-47-52 WL. Channel 222C2 can be allotted to Susanville at the transmitter site specified in Station KHJQ's outstanding construction permit (BPH-961017IB), at coordinates 40-27-13 NL; 120-34-14 WL. With this action, this proceeding is terminated.

DATES: Effective September 2, 1997. The window period for filing applications for Channel 268A at Truckee, CA, and Channel 222C3 at Smith, NV will open on September 2, 1997, and close on October 3, 1997.

FOR FURTHER INFORMATION CONTACT: Leslie K. Shapiro, Mass Media Bureau, (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Report and Order, MM Docket No. 96-103, adopted July 9, 1997, and released July 18, 1997. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Center (Room 239), 1919 M Street, NW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractor, International Transcription Services, Inc., (202) 857-3800, 1231 20th Street, NW, Washington, DC 20036.

List of Subjects in 47 CFR Part 73

Radio broadcasting.

Part 73 of Title 47 of the Code of Federal Regulations is amended as follows:

PART 73—[AMENDED]

1. The authority citation for Part 73 continues to read as follows:

Authority: Secs. 303, 48 Stat., as amended, 1082; 47 U.S.C. 154, as amended.

§ 73.202 [Amended]

2. Section 73.202(b), the Table of FM Allotments under California, is amended by removing Channel 271C2 and adding Channel 222C2 at Susanville, and by adding Truckee, Channel 268A.

3. Section 73.202(b), the Table of FM Allotments under Nevada, is amended by removing Channel 269C3 and adding Channel 271C3 at Reno, and by adding Smith, Channel 222C3.

Federal Communications Commission.

John A. Karousos,

Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MM Docket No. 97-88; RM-9031]

Radio Broadcasting Services; Centennial, WY

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: The Commission, at the request of Red Rock Broadcasting, allots Channel 224A at Centennial, Wyoming as the community's first local aural transmission service. See 62 FR 1251, March 14, 1997. Channel 224A can be allotted at Centennial in compliance with the Commission's minimum distance separation requirements with a site restriction of 11.9 kilometers (7.4 miles) east to avoid a short-spacing to the licensed site of Station KIQZ(FM), Channel 224A, Rawlins, Wyoming. The coordinates for Channel 224A at Centennial are North Latitude 41-19-03 and West Longitude 105-59-55. With this action, this proceeding is terminated.

DATES: Effective September 2, 1997. The window period for filing applications for Channel 224A at Centennial, Wyoming, will open on September 2, 1997, and close on October 3, 1997.

FOR FURTHER INFORMATION CONTACT:

Sharon P. McDonald, Mass Media Bureau, (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Report and Order, MM Docket No. 97-88, adopted July 9, 1997, and released July 18, 1997. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Center (Room 239), 1919 M Street, NW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractor, International Transcription Service, Inc., (202) 857-3800, 2100 M Street, NW., Suite 140, Washington, DC 20037.

List of Subjects in 47 CFR Part 73

Radio broadcasting.

Part 73 of Title 47 of the Code of Federal Regulations is amended as follows:

PART 73—[AMENDED]

1. The authority citation for Part 73 continues to read as follows:

Authority: Sections 303, 48 Stat., as amended, 1082; 47 U.S.C. 154, as amended.