

a definite plan for use in telecommunications service. If at the end of two years the property is not in service, the original cost of the property may remain in this account so long as the carrier excludes the original cost and associated depreciation from its ratebase and ratemaking considerations and report those amounts in reports filed with the Commission pursuant to 43.21(e)(1) and 43.21(e)(2) of this chapter.

(b) Subsidiary records shall be maintained to show the character of the amounts carried in this account.

6. In § 32.2003(c) the paragraph is revised to read as follows:

§ 32.2003 Telecommunications plant under construction.

* * * * *

(c) If a construction project has been suspended for six months or more, the cost of the project included in this account may remain in this account so long as the carrier excludes the original cost and associated depreciation from its ratebase and ratemaking considerations and reports those amounts in reports filed with the Commission pursuant to 43.21(e)(1) and 43.21(e)(2) of this chapter. If a project is abandoned, the cost included in this account shall be charged to Account 7370, Special Charges.

§ 32.5999 [Amended]

* * * * *

7. In § 32.5999, paragraph (f) is removed, and paragraphs (g) and (h) are redesignated as paragraphs (f) and (g).

PART 64—MISCELLANEOUS RULES RELATING TO COMMON CARRIERS

8. The authority citation for part 64 continues to read as follows:

Authority: 47 U.S.C. 10, 201, 218, 226, 228, 332, unless otherwise noted.

9. In § 64.903 paragraph (b) is revised to read as follows:

§ 64.903 Cost allocation manuals.

* * * * *

(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 the time of implementation. 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.

* * * * *

10. In § 64.904 paragraph (a) is revised to read as follows:

§ 64.904 Independent audits.

(a) With the exception of mid-sized local exchange carriers, 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 by the Commission, shall elect to either (1) have an attest engagement performed by an independent auditor every two years, covering the prior two year period, or (2) have a financial audit performed by an independent auditor every two years, covering the prior two year period. In either case, the initial engagement shall be performed in the calendar year after the carrier is first required to file a cost allocation manual. The attest engagement shall be an examination engagement and shall provide a written communication that expresses an opinion that the systems, processes, and procedures applied by the carrier to generate the results reported pursuant to 43.21(e)(2) of this chapter comply with the Commission's Joint Cost Orders issued in conjunction with CC Docket No. 86-111, the Commission's Accounting Safeguards proceeding in CC Docket No. 96-150, 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. At least 30 days prior to beginning the attestation engagement, the independent auditors shall provide the Commission with the audit program. The attest engagement shall be conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants, except as otherwise directed by the Chief, Common Carrier Bureau. The biennial financial 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 Commission's Joint Cost Orders issued in conjunction with CC Docket No. 86-111, the Commission's Accounting Safeguards proceeding in CC Docket No. 96-150, 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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[FR Doc. 00-7598 Filed 3-27-00; 8:45 am]

BILLING CODE 6701-12-U

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 00-321; MM Docket No. 98-55; RM-9255, RM-9327]

Radio Broadcasting Services; Pleasanton, Bandera, Hondo, and Schertz, Texas

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: The Commission, at the request of Reding Broadcasting Company, substitutes Channel 252A for Channel 253C1 at Pleasanton, TX, reallots Channel 253C1 from Pleasanton to Schertz, TX as the community's first local aural service, and modifies its license for Station KBUC(FM) to specify the higher class channel and new community of license. See 63 FR 20563 (1998). To accomplish these changes, the Commission also substitutes Channel 253A for Channel 290A at Hondo, TX with a transmitter site change, and Channel 252A for Channel 276A at Bandera, TX, at the licensed cite. Counterproposals filed by Comal Broadcasting Company and North American Broadcasting Company are dismissed. The coordinates for Channel 253C1 at Schertz are 29-31-25 and 98-43-25. The coordinates for Channel 276A at Bandera are 29-51-22 and 99-05-25. The coordinates for Channel 290A at Hondo are 29-21-00 and 99-15-00. These communities are located within 320 kilometers (199 miles) of the U.S.-Mexican border. Therefore, concurrence by the Mexican Government for these allotments has been received.

DATES: Effective April 3, 2000.

FOR FURTHER INFORMATION CONTACT: Victoria M. McCauley, Mass Media Bureau, (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Report and Order, MM Docket No. 98-55, adopted February 9, 2000, and released February 18, 2000. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Information Center (Room CY-A257), 445 12th Street, SW, 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: 47 U.S.C. 154, 303, 334, 336.

§ 73.202 [Amended]

2. Section 73.202(b), the Table of FM Allotments under Texas, is amended by adding Schertz, Channel 253C1, removing Pleasanton, Channel 252A, removing Channel 253A at Hondo, and adding Channel 290A at Hondo, and removing Channel 252A at Bandera, and adding Channel 276A at Bandera.

Federal Communications Commission.

John A. Karousos,

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

[FR Doc. 00-7600 Filed 3-27-00; 8:45 am]

BILLING CODE 6712-01-U

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 00-524; MM Docket 98-135; RM-9300, 9383]

Radio Broadcasting Services; Lufkin and Corrigan, TX

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: The document grants the Petition for Reconsideration filed by Corrigan Broadcasting Company of our Report and Order, 64 FR 65712

(November 23, 1999) which allotted Channel 232A to Corrigan, Texas and Channel 261A to Lufkin, Texas. In light of the Commission's action herein, Channel 261A is substituted for Channel 232A at Corrigan and the Commission's action allotting Channel 261A to Lufkin is reversed. The coordinates for Channel 261A at Corrigan are North Latitude 30-59-48 and West Longitude 94-49-48. With this action, this proceeding is terminated.

DATES: Effective April 24, 2000.

FOR FURTHER INFORMATION CONTACT: Arthur D. Scrutchins, Mass Media Bureau, (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Memorandum Opinion and Order, MM Docket No. 98-135, adopted March 1, 2000, and released March 10, 2000. The full text of this Commission decision is available for inspection and copying during normal business in the Commission's Reference Information Center (Room CY-A257) at its headquarters, 445 12th Street, S.W. Washington, D.C. The complete text of this decision may also be purchased from the Commission's copy contractors, International Transcription Service, Inc. (202) 857-3800, 1231 20th Street, N.W., Washington, D.C. 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]

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.

§ 73.202 [Amended]

1. Section 73.202(b), the Table of FM Allotments under Texas is amended by removing Channel 232A from Corrigan and adding Channel 261A at Corrigan, and removing Channel 261A from Lufkin.

Federal Communications Commission.

John A. Karousos,

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

[FR Doc. 00-7599 Filed 3-27-00; 8:45 am]

BILLING CODE 6712-01-U

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 622

[Docket No. 991008273-0070-02; I.D. 062399B]

RIN 0648-AK89

Fisheries of the Caribbean, Gulf of Mexico, and South Atlantic; Coastal Migratory Pelagic Resources of the Gulf of Mexico and South Atlantic; Amendment 9

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Final rule.

SUMMARY: NMFS issues this final rule to implement Amendment 9 to the Fishery Management Plan for the Coastal Migratory Pelagic Resources of the Gulf of Mexico and South Atlantic (Amendment 9). For Gulf migratory group king mackerel, this rule establishes a moratorium on issuance of gillnet endorsements that includes eligibility criteria and restrictions on transferability of endorsements; restricts the area in which the gillnet fishery can operate; reallocates the eastern zone quota between the Florida east coast and Florida west coast subzones; and divides the Florida west coast subzone into northern and southern subzones with respective quotas. This rule also allows retention and sale of cut-off (damaged) king and Spanish mackerel that are greater than the minimum size limits and possessed within the trip limits. The intended effect of this rule is to protect king and Spanish mackerel from overfishing and to maintain healthy stocks while still allowing catches by important commercial and recreational fisheries.

DATES: This final rule is effective April 27, 2000.

ADDRESSES: Comments regarding the collection-of-information requirements contained in this rule should be sent to Edward E. Burgess, Southeast Regional Office, NMFS, 9721 Executive Center Drive N., St. Petersburg, FL 33702, and to the Office of Information and Regulatory Affairs, Office of Management and Budget (OMB), Washington, DC 20503 (Attention: NOAA Desk Officer).

FOR FURTHER INFORMATION CONTACT: Dr. Steve Branstetter; telephone: 727-570-5305; fax: 727-570-5583; e-mail: Steve.Branstetter@noaa.gov.