

Amended Notices

EIS No. 950382, Draft EIS, AFS, MT,

Castle Mountains Allotment Management Plan, Implementation, Lewis and Clark National Forest, Musselshell and King Hill Ranger Districts, White Sulphur Springs, Meagher County, MT, Due: November 30, 1995, Contact: Dave Wanderaas (406) 566-2292.

Published FR 08-18-95—Review period extended.

Dated: October 10, 1995.

William D. Dickerson,

Director, NEPA Compliance Division Office of Federal Activities.

[FR Doc. 95-25455 Filed 10-12-95; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

[DA 95-2083]

Approval of Cost Accounting Plan

AGENCY: Federal Communications Commission.

ACTION: Notice.

SUMMARY: This Order approves Southern New England Telephone Company's (SNET) cost accounting plan for its market trial of video dialtone service. Specifically, we approve the accounting plan filed by SNET in its Description and Justification filed in Transmittal No. 641, on March 9, 1995, as modified by a supplement filed on June 19, 1995. This approval is subject to the following three conditions that must be met within 30 days of publication in the Federal Register. SNET is required to: revise its accounting plan to include subsidiary records that reflect replacement of retired transmission plant with fiber optic and coaxial cable facilities within the VDT trial's geographic areas; provide a detailed explanation, including appropriate documentation, regarding the sufficiency of its internal controls and include an evaluation of internal controls for video dialtone service in its 1995 annual audit of its Cost Allocation Manual. The Commission, granted permission for SNET to perform a market trial of video dialtone service for video only, but stipulated that in the event SNET decided to offer exchange access telephone service over video dialtone facilities, it must first submit and obtain approval of an accounting and cost allocation plan. This action is taken because SNET, in Transmittal 641 proposed to perform its market test of video dialtone service to include both

video and exchange access telephone service.

FOR FURTHER INFORMATION CONTACT: Tom Quaile, Common Carrier Bureau, Accounting and Audits Division, (202) 418-0838.

SUPPLEMENTARY INFORMATION: This is a Synopsis of the Commission's Order adopted September 29, 1995 and released September 29, 1995. The complete text of this Order is available for inspection and copying during normal business hours in the FCC Dockets Branch (Room 230), 1919 M Street, N.W., Washington, D.C. 20554 and also may be purchased from the Commission's copy contractor, ITS, at (202) 857-3822, Room 246, 1919 M Street, N.W., Washington, D.C. 20554.

Synopsis of Order

1. This Order conditionally approves an accounting plan filed by SNET. The Commission granted SNET authority under Section 214 to construct a hybrid fiber optic/coaxial cable network for a one year market and technical trial. VDT is normally a combination of video and telephony service however, in its application to provide service, SNET stated that it would initially offer only video in its market trial. The Commission requires LECs that offer VDT and telephony, to establish two sets of subsidiary accounting records: one set to capture the investment, expense and revenue wholly dedicated to VDT; the other set to capture the investment, expense and revenue shared between VDT and other telephone services. Because SNET only proposed video service, the Commission did not impose this accounting requirement but stated that if SNET decided to offer telephone service over the upgraded network during the trial, it must submit and obtain approval of an accounting and cost allocation plan to implement the Commission's accounting requirements. SNET subsequently decided to offer telephony services over its upgraded network during the trial. It therefore filed accounting and cost allocation plans as required under the Commission's VDT specific accounting requirements contained in Responsible Accounting Officer Letter Number 25.

2. RAO 25 requires that LEC's maintain subsidiary records to identify the cost of plant that is replaced or retired due to either the deployment of video dialtone plant or the deployment of fiber optic upgrades as mandated under state authority in study areas where VDT deployment occurs. SNET claims that its decision to upgrade its network facilities with fiber optic coaxial-cable facilities was not

influenced by its decision to offer VDT service and thus it is not required under RAO 25 to maintain subsidiary records for the costs of retired plant. We believe that SNET's accounting plan should contain provisions for recording retired plant irrespective of the underlying reasons that support SNET's decision to construct its I-SNET network. The data and information reported during the course of the trial will allow the Commission to make informed decisions regarding appropriate costing methodologies for VDT services. To ensure that the Commission has sufficient data to make such decisions, we require that SNET's accounting plan include subsidiary records that contain the costs for retirements of transmission facilities within the geographic area in which the trial is conducted.

3. RAO 25 requires that LECs have internal accounting controls and a complete audit trail for each subsidiary account record. SNET's accounting plan proposes to meet this requirement by establishing accounting codes and methods to ensure that employees apply the proper codes. Based on our review of SNET's accounting plan, it appears that SNET has developed adequate internal controls. Nevertheless, because we consider the development and maintenance of internal controls to be crucial to the accuracy of reported VDT costs, we require SNET to provide a more detailed explanation, including documentation, of how its controls provide sufficient safeguards to ensure accurate information. In addition, we require SNET to include an evaluation of its internal controls for VDT allocations and assignments as part of its annual independent CAM audits.

4. This Order addresses only SNET's accounting plan. We believe that, if VDT costs are properly recorded in the accounts, adjustments can be made at a later date if changes in allocation methodologies warrant changes to subsidiary records. Cost allocation issues pertaining to VDT will be addressed in the tariff review process.

5. Accordingly, it is ordered, pursuant to authority contained in Sections 1, 4(i), 218-220 and 403 of the Communications Act of 1934, as amended, 47 U.S.C. 151, 154(i), 218-220 and 403 and Sections 0.91 and 0.291 of the Commission's rules, 47 CFR 0.91 and 0.291, that Southern New England Telephone Company's video dialtone marketing trial accounting plan, is approved subject to the following conditions:

(a) That within 30 days of publication of this Order in the Federal Register, SNET shall revise its accounting plan to include subsidiary records that reflect

replacement of retired transmission plant with fiber optic and coaxial cable facilities within the VDT trial's geographic areas.

(b) That within 30 days of the release of this Order, SNET shall provide a detailed explanation, including appropriate documentation, regarding the sufficiency of its internal controls.

(c) That SNET's annual CAM audit for 1995 shall include an evaluation of VDT internal controls.

6. It is further ordered pursuant to authority contained in Sections 1, 4(i), 218-220 and 403 of the Communications Act of 1934, as amended, 47 U.S.C. 151, 154(i), 218-220 and 403 and Sections 0.91 and 0.291 of the Commission's rule, 47 CFR 0.91 and 0.291, that the Cablevision Systems Corporation's and The New England Cable Television Association's Petition to Reject or, in the Alternative, to Suspend and Investigate SNET's Accounting and Cost Allocation plan is DENIED to the extent that petitioners seek rejection of the accounting plan.

Federal Communications Commission.

William F. Caton,

Acting Secretary.

[FR Doc. 95-25318 Filed 10-12-95; 8:45 am]

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FEDERAL ELECTION COMMISSION

[Notice 1995-15]

Filing Dates for the Oregon Special Elections

AGENCY: Federal Election Commission.

ACTION: Notice of filing dates for special elections.

SUMMARY: Oregon has scheduled special elections on December 5 and January 30 to fill the U.S. Senate seat vacated by Senator Bob Packwood.

Committees required to file reports in connection with the Special Primary Election on December 5 should file a 12-day Pre-Primary Report on November 20. Committees required to file reports in connection with both the Special Primary and Special General Election to be held on January 30, must file a 12-day Pre-Primary Report, a 12-day Pre-General Report on January 18, and a Post-General Report on February 29, 1996.

FOR FURTHER INFORMATION CONTACT: Ms. Bobby Werfel, Information Division, 999 E Street, N.W., Washington, DC 20463, Telephone: (202) 219-3420; Toll Free (800) 424-9530.

SUPPLEMENTARY INFORMATION: All principal campaign committees of candidates in the Special Primary and Special General Elections and all other political committees not filing monthly which support candidates in these

elections shall file a 12-day Pre-Primary Report on November 20, with coverage dates from the close of the last report filed, or the day of the committee's first activity, whichever is later, through November 15, a 12-day Pre-General Election Report on January 18, with coverage dates from November 16 through January 10, and a Post-General Report on February 29, with coverage dates from January 11 through February 19, 1996.

All principal campaign committees of candidates in the Special Primary Election *only* and all other political committees not filing monthly which support candidates in the Special Primary Election shall file a 12-day Pre-Primary Report on November 20, with coverage dates from the close of the last report filed, or the date of the committee's first activity, whichever is later, through November 15, and a Year-End Report on January 31, with coverage dates from November 16 through December 31, 1995.

All political committees not filing monthly which support candidates in the Special General *only* shall file a 12-day Pre-General Election Report on January 18, with coverage dates from the last report filed or the date of the committee's first activity, whichever is later, through January 10, and a Post-General Report on February 29, with coverage dates from January 11 through February 19, 1996.

CALENDAR OF REPORTING DATES FOR OREGON SPECIAL ELECTIONS

Report	Close of books ¹	Reg./cert. mailing date ²	Filing date
I. All Committees Involved in the Special Primary (12/5) and Special General (1/30) Must File			
Pre-Primary	11/15/95	11/18/95	11/20/95
Pre-General ⁴	01/10/96	³ 01/16/96	01/18/96
Post-General	02/19/96	02/29/96	02/29/96
II. All Committees Involved in the Special Primary (12/5) Only Must File			
Pre-Primary	11/15/95	11/18/95	11/20/95
Year-End	12/31/95	01/31/96	01/31/96
III. All Committees Involved in the Special General (1/30) Only Must File			
Pre-General ⁴	01/10/96	³ 01/16/96	01/18/96
Post-General	02/19/96	02/29/96	02/29/96

¹ The period begins with the close of books of the last report filed by the committee. If the committee has filed no previous reports, the period begins with the date of the committee's first activity.

² Reports sent by registered or certified mail must be postmarked by the mailing date; otherwise, they must be received by the filing date.

³ The date has been adjusted because the computed date would have fallen on a Federal holiday.

⁴ Because reports should not include activity for more than one calendar year, committees should file the Pre-General Report on two forms. One form should cover 11/16/95-12/31/95 and be labelled "Year-End Report." The other form should cover 1/1/96-1/10/96 and be labelled "Pre-General Report." The filing of two forms satisfies both pre-general and year-end filing requirements.