

Before the
Federal Communications Commission
Washington, D.C. 20554

PUBLIC NOTICE

Released: January 31, 1989

**LINCOLN TELEPHONE AND TELEGRAPH COMPANY
FILES REVISIONS TO COST ALLOCATION MANUAL**

PUBLIC COMMENT INVITED

On December 19, 1988, the Lincoln Telephone and Telegraph Company filed revisions to its Part 64 cost allocation manual for the separation of regulated and nonregulated costs. The original manual was filed in 1987 pursuant to the requirements of the Commission's *Joint Cost Order*, 2 FCC Rcd 1298 (1987). The Common Carrier Bureau approved the manual on October 20, 1988, conditioned upon the filing of numerous specified revisions. See *The Lincoln Telephone and Telegraph Company's Permanent Cost Allocation Manual for the Separation of Regulated and Nonregulated Costs*, 3 FCC Rcd 6160 (1988).

Parties may file comments on the proposed revisions to the cost manual no later than **February 17, 1989**. Replies should be filed by **March 6, 1989**. A copy of each pleading should be sent to Alicia Dunnigan, FCC, Common Carrier Bureau, 2000 L Street, N.W., Room 812, Washington, D.C. 20554 and to International Transcription Services Inc., 2100 M Street, N.W., Washington, D.C. 20036, (202) 857-3800. Copies are also available for public inspection in the Accounting and Audits Division public reference room, 2000 L Street, N.W., Room 812, Washington, D.C. 20554.

For further information contact Alicia Dunnigan, (202) 634-1861.

FEDERAL COMMUNICATIONS COMMISSION