

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

In the Matter of

COMSAT Mobile Communications                    AAD 94-24  
Permanent Cost Allocation Manual  
For the Separation of Jurisdictional and  
Nonjurisdictional Costs

**ORDER**

Adopted: December 11, 1995; Released: December 11, 1995

By the Chief, Accounting and Audits Division:

1. On December 5, 1995, the law firm of Halprin, Temple, Goodman, & Sugrue ("Halprin") filed on behalf of COMSAT Mobile Communications ("CMC") a letter requesting a further extension of time until December 29, 1995, for CMC to file its revised cost allocation manual ("CAM"). CMC states this extension will permit CMC to make the necessary changes in a careful, accurate manner, thus minimizing the need for subsequent, corrective changes.

2. On September 14, 1995, the Chief, Accounting and Audits Division granted CMC an extension of time until December 11, 1995 to file its revised CAM. This extension was granted as a result of a letter filed by Halprin on behalf of CMC on September 13, 1995. In this letter CMC requested that the Commission hold in abeyance its requirement that CMC file a revised CAM within 60 days of release of the Common Carrier Bureau ("Bureau") Order<sup>1</sup> that conditionally approved CMC's CAM. CMC requested an extension of time until the Commission had an opportunity to act upon a petition for partial reconsideration of that Order.

3. CMC requests that the Bureau reconsider two aspects of its Order: (1) that CAM revisions be filed within 60 days of release of the Order; and (2) that the CAM revisions be made retroactive to January 1, 1994. CMC makes this request because it recently proposed a reorganization to integrate more closely its Inmarsat and INTELSAT business units. As a result of this reorganization, CMC explains that its CAM may require substantial revisions. CMC believes that it would not be productive to revise its current CAM to reflect changes required by the Bureau, when it will likely need to review the CAM again in the near future to accommodate the proposed reorganization.<sup>2</sup>

4. We have reviewed CMC's request for a further extension of time to file its CAM revisions. Although we do not routinely grant extensions of time,<sup>3</sup> we believe granting CMC's request will serve the public interest by allowing CMC to file an accurate CAM thus minimizing the need

for future corrective filings. We therefore grant CMC an extension of time until December 29, 1995 to file its CAM revisions.

5. Accordingly, IT IS ORDERED, pursuant to Sections 4(i), 4(j), and 5(c) of the Communications Act of 1934, as amended, 47 U.S.C. §§154(i), 154(j), and 155(c), and Sections 0.91, 0.291, and 1.46 of the Commission's rules, 47 C.F.R. §§ 0.91, 0.291, and 1.46, that CMC's request for an extension of time until December 29, 1995, to file its cost allocation manual revisions, IS GRANTED.

FEDERAL COMMUNICATIONS COMMISSION

Kenneth P. Moran  
Chief, Accounting and Audits Division

<sup>1</sup> COMSAT Mobile Communications Permanent Cost Allocation Manual For the Separation of Jurisdictional and Nonjurisdictional Costs, 10 FCC Rcd 7639 (1995).

<sup>2</sup> Halprin Letter at 1-2.

<sup>3</sup> See 47 C.F.R. §1.46(a).