

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554**

FCC 95-415

In the Matter of)	
)	
Internal Revenue Service)	AAD 94-152
Request to Inspect and Copy)	
Commission Records)	

ORDER

Adopted: October 2, 1995;

Released: October 3, 1995

By the Commission:

1. On August 21, 1995, the Internal Revenue Service ("IRS") withdrew its request to inspect and copy certain Commission files pertaining to specific local exchange carriers ("LECs"). On January 10, 1995, the Common Carrier Bureau ("Bureau") had granted the IRS' request to inspect LEC data on file at the Commission.¹ After Ameritech Corporation, BellSouth Corporation, GTE Service Corporation, and SBC Communications, Inc., filed Emergency Motions for Stay and Applications for Review of that Order, the Bureau stayed its effective date pending Commission action on the Applications for Review.²

2. In view of the IRS' withdrawal of its request, we vacate the stay, dismiss the IRS' request, and dismiss as moot the Applications for Review.

3. Accordingly, IT IS ORDERED, pursuant to Section 4(i) and (j) of the Communications Act of 1934, as amended, 47 U.S.C. § 154(i) and (j), and Section 1.115 of the Commission's rules, 47 C.F.R. § 1.115, that the stay previously granted in this proceeding IS VACATED.

4. IT IS FURTHER ORDERED, pursuant to Section 4(i) and (j) of the Communications Act of 1934, as amended, 47 U.S.C. § 154(i) and (j), and Section 1.115 of the Commission's rules, 47 C.F.R. § 1.115, that the IRS' request to inspect and copy Commission files IS DISMISSED without prejudice.

¹ Internal Revenue Service Request to Inspect and Copy Commission Records, Memorandum Opinion and Order, 10 FCC Rcd 1720 (Com. Car. Bur. 1995).

² Internal Revenue Service Request to Inspect and Copy Commission Records, Order Granting Emergency Motion for Stay, 10 FCC Rcd 1782 (Com. Car. Bur. 1995).

5. IT IS FURTHER ORDERED, pursuant to Section 4(i) and (j) of the Communications Act of 1934, as amended, 47 U.S.C. § 154(i) and (j), and Section 1.115 of the Commission's rules, 47 C.F.R. § 1.115, that the Applications for Review, filed in this proceeding by Ameritech Corporation, BellSouth Corporation, GTE Service Corporation, and SBC Communications, Inc., ARE DISMISSED as moot.

FEDERAL COMMUNICATIONS COMMISSION

William F. Caton
Acting Secretary