

the transmitters have or are upgraded pursuant to the Transition Plan to have the appropriate “plus,” “zero,” or “minus” 10,010 Hertz precision frequency offset with a  $\pm 3$  Hertz (or better) stability.

(ii) *Adjacent Channel D/U Ratio.* The actual adjacent channel D/U must equal or exceed the lesser of 0 dB or the actual pre-transmission D/U ratio. However, in the event that the receive site uses receivers or is upgraded by the proponent(s) as part of the Transition Plan to use receivers that can tolerate negative adjacent channel D/U ratios, the actual adjacent channel D/U ratio at such receive site must equal or exceed such negative adjacent channel D/U ratio.

(c) *BRS costs.* BRS licensees must pay their own transition costs. BRS licensees in the LBS or UBS must reimburse the proponent(s) a pro rata share of the cost of transitioning the facilities they use to provide commercial service, either directly or through a lease agreement with an EBS licensee.

#### **§ 27.1234 Terminating existing operations in transitioned markets.**

Licensees may discontinue operations during the transition.

#### **§ 27.1235 Post-transition notification.**

The proponent(s) and all affected licensees must jointly notify the Commission at the Office of the Secretary, Washington DC, that the Transition Plan has been fully implemented.

(a) The notification must provide the identification of the licensees that have transitioned to the band plan in § 27.5(i)(2) and the specific frequencies on which each licensee is operating.

(b) For each station in the MBS, the notification must provide the following information:

- (1) The station coordinates,
- (2) The make and model of each antenna,
- (3) The horizontal and vertical pattern of the antenna;
- (4) EIRP of the main lobe;
- (5) Orientation;
- (6) Height of antenna center of radiation;
- (7) Transmitter output power;
- (8) All line and combiner losses.

(c) The proponent(s) must provide copies of the post-transition notice to all parties of the transition.

EFFECTIVE DATE NOTE: At 69 FR 72034, Dec. 10, 2004, § 27.1235 was added. This section contains information collection and record-keeping requirements and will not become effective until approval has been given by the Office of Management and Budget.

## **PART 32—UNIFORM SYSTEM OF ACCOUNTS FOR TELECOMMUNICATIONS COMPANIES**

### **Subpart A—Preface**

- Sec.
- 32.1 Background.
  - 32.2 Basis of the accounts.
  - 32.3 Authority.
  - 32.4 Communications Act.

### **Subpart B—General Instructions**

- 32.11 Classification of companies.
- 32.12 Records.
- 32.13 Accounts—general.
- 32.14 Regulated accounts.
- 32.15 [Reserved]
- 32.16 Changes in accounting standards.
- 32.17 Interpretation of accounts.
- 32.18 Waivers.
- 32.19 Address for reports and correspondence.
- 32.20 Numbering convention.
- 32.21 Sequence of accounts.
- 32.22 Comprehensive interperiod tax allocation.
- 32.23 Nonregulated activities.
- 32.24 Compensated absences.
- 32.25 Unusual items and contingent liabilities.
- 32.26 Materiality.
- 32.27 Transactions with affiliates.

### **Subpart C—Instructions for Balance Sheet Accounts**

- 32.101 Structure of the balance sheet accounts.
- 32.102 Nonregulated investments.
- 32.103 Balance sheet accounts for other than regulated-fixed assets to be maintained.
  - 32.1120 Cash and equivalents.
  - 32.1170 Receivables.
    - 32.1171 Allowance for doubtful accounts.
    - 32.1191 Accounts receivable allowance—other.
  - 32.1220 Inventories.
  - 32.1280 Prepayments.
  - 32.1350 Other current assets.
  - 32.1406 Nonregulated investments.
  - 32.1410 Other noncurrent assets.
  - 32.1438 Deferred maintenance and retirements.