

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

In the Matter of )  
 )  
COMSAT Communications )  
Request for Extension of Time ) ASD 01-22  
For Filing Annual Report and Audit )  
Report of Cost Allocation Manual )  
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**ORDER**

**Adopted:** April 2, 2001

**Released:** April 3, 2001

By the Chief, Accounting Safeguards Division:

**1.** On March 21, 2001, COMSAT Corporation requested an extension of time from April 1 until June 1, 2001, to file its annual joint cost report and independent audit report on its cost allocation manual ("CAM"). Although we do not routinely grant extensions of time,<sup>1</sup> we believe, after careful review, that granting COMSAT's request will serve the public interest by ensuring that COMSAT's audit of its joint cost report will be performed properly, thus minimizing the need for future corrective actions on our part. We, therefore, grant COMSAT's request .

**2.** Accordingly, **IT IS ORDERED**, pursuant to 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 COMSAT's request for an extension of time until June 1, 2001, to file its annual Joint Cost Report and independent audit report on its cost allocation manual **IS GRANTED**.

**FEDERAL COMMUNICATIONS COMMISSION**

Kenneth P. Moran  
Chief, Accounting Safeguards Division

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<sup>1</sup> See 47 C.F.R. §1.46(a).

