**Before the**

Federal Communications Commission

Washington, D.C. 20554

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| In the Matter of  Cox Radio, Inc. and SummitMedia, LLC, Applications For Consent to Assign Licenses  WAGG(AM), Birmingham, AL  WBHJ(FM), Midfield, AL  WBHK(FM), Warrior, AL  WBPT(FM), Homewood, AL  WENN(AM), Birmingham, AL  WZNN(FM), Gardendale, AL  WZZK-FM, Birmingham, AL  WHZT(FM), Williamston, SC  WJMZ-FM, Anderson, SC  KCCN-FM, Honolulu, HI  KINE-FM, Honolulu, HI  KKNE(AM), Waipahu, HI  KPHW(FM), Kaneohe, HI  KRTR(AM), Honolulu, HI  KRTR-FM, Kailua, HI  WQNU(FM), Lyndon, KY  WRKA(FM), Louisville, KY  WVEZ(FM), St. Matthews, KY  WSFR(FM), Corydon, IN  WHTI(FM), Lakeside, VA  WKHK(FM), Colonial Heights, VA  WKLR(FM), Fort Lee, VA  WURV(FM), Richmond, VA  Cox Radio, Inc. and Connoisseur Media Licenses, LLC, Applications For Consent to Assign Licenses  WEZN-FM, Bridgeport, CT  WFOX(FM), Norwalk, CT  WPLR(FM), New Haven, CT | **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)**  **)** | File No. BAL-20130212ABK  Facility ID No. 48717  File No. BALH-20130212ABL  Facility ID No. 730  File No. BALH-20130212ABM  Facility ID No. 65227  File No. BALH-20130212ABN  Facility ID No. 5355  File No. BAL-20130212ABO  Facility ID No. 6411  File No. BALH-20130212ABP  Facility ID No. 71417  File No. BALH-20130212ABQ  Facility ID No. 48724  File No. BALH-20130212ABR  Facility ID No. 5971  File No. BALH-20130212ABS  Facility ID No. 1303  File No. BALH-20130212ABT  Facility ID No. 34552  File No. BALH-20130212ABU  Facility ID No. 34553  File No. BAL-20130212ABV  Facility ID No. 14937  File No. BALH-20130212ABW  Facility ID No. 27424  File No. BAL-20130212ABX  Facility ID No. 13880  File No. BALH-20130212ABY  Facility ID No. 50118  File No. BALH-20130212ABZ  Facility ID No. 20332  File No. BALH-20130212ACA  Facility ID No. 48290  File No. BALH-20130212ACB  Facility ID No. 53535  File No. BALH-20130212ACC  Facility ID No. 55499  File No. BALH-20130212ACD  Facility ID No. 27439  File No. BALH-20130212ACE  Facility ID No. 319  File No. BALH-20130212ACF  Facility ID No. 71330  File No. BALH-20130212ACG  Facility ID No. 37230  File No. BALH-20130212ACH  Facility ID No. 48721  File No. BALH-20130212ACI  Facility ID No. 14379  File No. BALH-20130212ACJ  Facility ID No. 46968 |

memorandum opinion and order

**Adopted: February 27, 2014 Released: February 28, 2014**

By the Commission:

1. The Commission has before it for consideration an Application for Review (“AFR”) filed on May 28, 2013, by Citizens for Equity in Taxation (“CET”).[[1]](#footnote-2) CET seeks review of a letter issued by the Media Bureau, Audio Division (“Bureau”), which denied an informal objection that CET filed against applications to assign the licenses of 26 radio stations from Cox Radio, Inc. to SummitMedia, LLC and Connoisseur Media Licenses, LLC.[[2]](#footnote-3) In the *Letter*, the Bureau declined to alter the Commission’s treatment of transactions involving like-kind exchanges under Section 1031 of the Internal Revenue Code. The Bureau also found that CET raised only general concerns that were not specific to the transactions. Finally, the Bureau refused to require the applicants to submit additional information regarding the proposed transactions.
2. In the AFR, CET indicates that it does not “seek to stay the effective date of the grant” or “otherwise interfere with the administrative finality of the transactions.”[[3]](#footnote-4) CET instead seeks to have the Commission impose, on a prospective basis only, new requirements for future applicants involved in proposed like-kind exchanges.[[4]](#footnote-5) We find that the AFR is deficient because it fails to actually challenge an “action taken pursuant to delegated authority” as required by Section 1.115(a) of the Commission’s rules.[[5]](#footnote-6)
3. ACCORDINGLY, IT IS ORDERED that the Application for Review IS DISMISSED.

FEDERAL COMMUNICATIONS COMMISSION

Marlene H. Dortch  
Secretary

1. Cox Radio, Inc. (“Cox”), SummitMedia, LLC (“Summit”), and Connoisseur Media Licenses, LLC (“Connoisseur”) filed a Joint Opposition to Application for Review on June 12, 2013. [↑](#footnote-ref-2)
2. *Cox Radio, Inc. and SummitMedia, LLC*, Letter, 28 FCC Rcd 5674 (MB 2013) (“*Letter*”). CET had captioned its pleading as a petition to deny. However, in the *Letter,* the Bureau found CET lacked standing to file a petition to deny and treated CET’s pleading as an informal objection. CET does not challenge this finding. [↑](#footnote-ref-3)
3. AFR at 2 n.2. [↑](#footnote-ref-4)
4. AFR at 10. CET invites us to treat the AFR as a petition for rulemaking should we determine that the changes it requests “can be accomplished only through a rule making proceeding.” *Id*. We decline this invitation. [↑](#footnote-ref-5)
5. 47 C.F.R. § 1.115(a). [↑](#footnote-ref-6)