**Before the**

Federal Communications Commission

Washington, D.C. 20554

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| In the Matter ofCox Radio, Inc. and SummitMedia, LLC, Applications For Consent to Assign LicensesWAGG(AM), Birmingham, ALWBHJ(FM), Midfield, ALWBHK(FM), Warrior, ALWBPT(FM), Homewood, ALWENN(AM), Birmingham, ALWZNN(FM), Gardendale, ALWZZK-FM, Birmingham, ALWHZT(FM), Williamston, SCWJMZ-FM, Anderson, SCKCCN-FM, Honolulu, HIKINE-FM, Honolulu, HIKKNE(AM), Waipahu, HIKPHW(FM), Kaneohe, HIKRTR(AM), Honolulu, HIKRTR-FM, Kailua, HIWQNU(FM), Lyndon, KYWRKA(FM), Louisville, KYWVEZ(FM), St. Matthews, KYWSFR(FM), Corydon, INWHTI(FM), Lakeside, VAWKHK(FM), Colonial Heights, VAWKLR(FM), Fort Lee, VAWURV(FM), Richmond, VACox Radio, Inc. and Connoisseur Media Licenses, LLC, Applications For Consent to Assign LicensesWEZN-FM, Bridgeport, CTWFOX(FM), Norwalk, CTWPLR(FM), New Haven, CT | **)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)****)** | File No. BAL-20130212ABKFacility ID No. 48717File No. BALH-20130212ABLFacility ID No. 730File No. BALH-20130212ABMFacility ID No. 65227File No. BALH-20130212ABNFacility ID No. 5355File No. BAL-20130212ABOFacility ID No. 6411File No. BALH-20130212ABPFacility ID No. 71417File No. BALH-20130212ABQFacility ID No. 48724File No. BALH-20130212ABRFacility ID No. 5971File No. BALH-20130212ABSFacility ID No. 1303File No. BALH-20130212ABTFacility ID No. 34552File No. BALH-20130212ABUFacility ID No. 34553File No. BAL-20130212ABVFacility ID No. 14937File No. BALH-20130212ABWFacility ID No. 27424File No. BAL-20130212ABXFacility ID No. 13880File No. BALH-20130212ABYFacility ID No. 50118File No. BALH-20130212ABZFacility ID No. 20332File No. BALH-20130212ACAFacility ID No. 48290File No. BALH-20130212ACBFacility ID No. 53535File No. BALH-20130212ACCFacility ID No. 55499File No. BALH-20130212ACDFacility ID No. 27439File No. BALH-20130212ACEFacility ID No. 319File No. BALH-20130212ACFFacility ID No. 71330File No. BALH-20130212ACGFacility ID No. 37230File No. BALH-20130212ACHFacility ID No. 48721File No. BALH-20130212ACIFacility ID No. 14379File No. BALH-20130212ACJFacility 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)