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FEDERAL COMMUNICATIONS COMMISSION  
WASHINGTON, D.C. 20554

IN REPLY REFER TO:

RAO Letter 12 Errata  
Released October 26, 1990  
DA 90-1507

Responsible Accounting Officers

Re: Attestation Audits pursuant to the Joint Cost Order and Joint Cost  
Reconsideration Order (CC Docket 86-111)

**ERRATA**

The revised RAO Letter 12 released October 23, 1990, did not make clear that the additional audit work to be performed would apply to audits of 1990 operations.

The first sentence of the second paragraph should read as follows:

Based on our review of the results of these audits of the carriers' 1988 and 1989 operations, we have concluded that additional work in examining source data and testing of allocation procedures and reported results should be performed in audits of the carriers' 1990 operations in order to fully satisfy the Commission's requirements.

The first sentence of the third paragraph should read as follows:

We hereby direct the carriers to have these audits performed and submit the resulting opinion letters with the FCC Reports 43-03 covering 1990 operations, which are due at the Commission on April 1, 1991.

*Kenneth P. Moran*

Kenneth P. Moran  
Chief, Accounting and Audits Division