

that causes the classification to be relevant, then the date is the first day of that taxable year.

(4) *Effective date.* Paragraphs (d)(1)(ii), (d)(2), and (d)(3) of this section apply on or after October 22, 2003.

\* \* \* \* \*

**Robert E. Wenzel,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: October 8, 2003.

**Pamela F. Olson,**  
*Assistant Secretary of the Treasury.*

[FR Doc. 03-26547 Filed 10-21-03; 8:45 am]

BILLING CODE 4830-01-P

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**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Part 73**

[DA 03-3145, MB Docket No. 03-121, RM-10707]

**Television Broadcast Service; Longview, TX**

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule.

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**SUMMARY:** The Commission, at the request of Estes Broadcasting, Inc., substitutes channel 38 – for channel 54+ at Longview, Texas. See 68 FR 33431, June 4, 2003. TV channel 38 – can be allotted to Longview, Texas, in compliance with the minimum distance separation requirements of Sections 73.610 and 73.698 of the Commission’s Rules. The coordinates for channel 38 – at Longview are North Latitude 32–35–23 and West Longitude 95–23–27. With this action, this proceeding is terminated.

**DATES:** Effective December 1, 2003.

**FOR FURTHER INFORMATION CONTACT:** Pam Blumenthal, Media Bureau, (202) 418-1600.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission’s Report and Order, MB Docket No. 03-121, adopted October 9, 2003, and released October 16, 2003. The full text of this document is available for public inspection and copying during regular business hours in the FCC Reference Information Center, Portals II, 445 12th Street, SW., Room CY-A257, Washington, DC 20554. This document may also be purchased from the

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**List of Subjects in 47 CFR Part 73**

Television broadcasting.

■ Part 73 of Title 47 of the Code of Federal Regulations is amended as follows:

**PART 73—[AMENDED]**

■ 1. The authority citation for Part 73 continues to read as follows:

**Authority:** 47 U.S.C. 154, 303, 334 and 336.

**§ 73.606 [Amended]**

■ 2. Section 73.606(b), the Table of Television Allotments under Texas, is amended by removing TV channel 54+ and adding TV channel 38 – at Longview.

Federal Communications Commission.

**Barbara A. Kreisman,**

*Chief, Video Division, Media Bureau.*

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