

(b) Within 30 days after receiving the audit report, the Bell operating company will respond to the audit findings and send a copy of its response to the Federal/State joint audit team. The Bell operating company's response shall be included as part of the final audit report along with any reply that the independent auditor wishes to make to the response.

(c) Within 10 days after receiving the response of the Bell operating company, the independent auditor shall make available for public inspection the final audit report by filing it with the Commission and the state regulatory agencies participating on the joint audit team.

(d) Interested parties may file comments with the Commission within 60 days after the audit report is made available for public inspection.

[62 FR 2927, Jan. 21, 1997]

**Subpart D—Manufacturing by Bell Operating Companies**

§ 53.301 [Reserved]

**Subpart E—Electronic Publishing by Bell Operating Companies**

§ 53.401 [Reserved]

**Subpart F—Alarm Monitoring Services**

§ 53.501 [Reserved]

**PART 54—UNIVERSAL SERVICE**

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Sec.

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**Subpart E—Universal Service Support for Low Income Consumers**

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