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**APPLICATION FOR CONSTRUCTION PERMIT
WTPL(FM) - 299A
HILLSBORO, NH**

EXHIBIT 27

ALLOCATION SITUATION

The proposed site is fully spaced per the requirements of 47C.F.R. § 73.207 to all Canadian and domestic allocations except the following:

WXKS-FM, 300B, Medford, MA. The required spacing between first adjacent Class A and Class B facilities is 113 km. WXKS-FM is located at N42-20-50, W71-04-59, 107.0 km from the WTPL(FM) proposed site. Processing pursuant to 47C.F.R. § 73.213(c) is requested with respect to WXKS-FM.

The 299A Hillsboro, NH allotment site is located at N43-07-00, W71-53-54. That site is 108.5 km from the WXKS-FM site. The Hillsboro allotment predates the Second Report and Order in MM Docket 88-375 which changed the required Class A to Class B first adjacent spacing from 105 km to 113 km. The allotment was fully spaced prior to the change in spacing requirements.

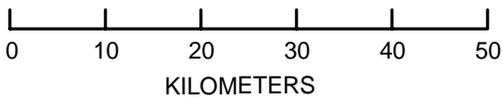
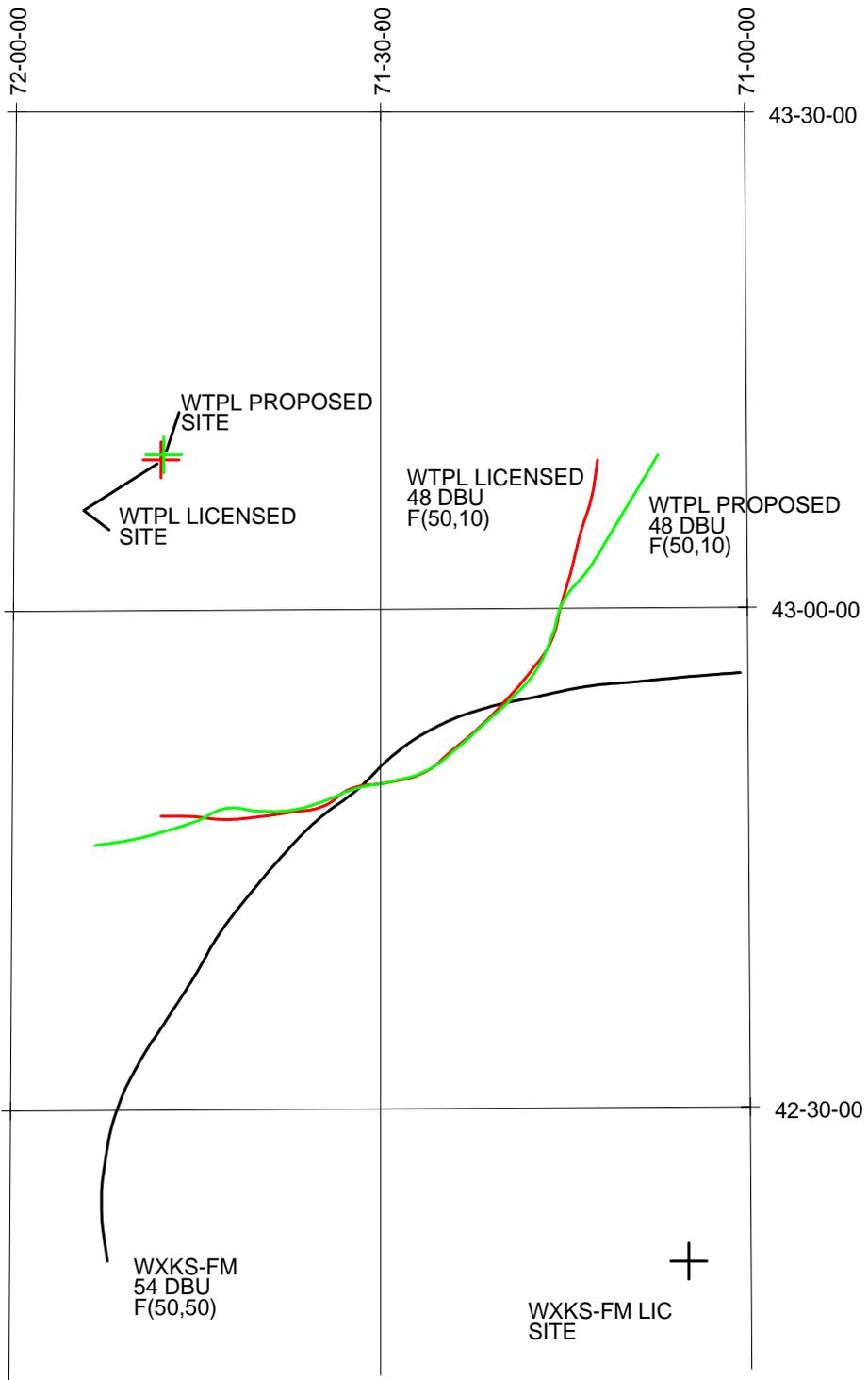
The present WTPL(FM) transmitter site is located at N43-09-00, W71-47-56. That site is 106.7 km from the WXKS-FM site. This site also meets the previously required 105 km separation but not the current 113 km separation from WXKS-FM.

The proposed transmitter site is 0.3 km further from WXKS-FM than is the current WTPL(FM) site.

The facility proposed in this application will utilize a directional antenna to limit the ERP to 0.625 kW (equivalent to 3.0 kW at 100 meters EAH) in all azimuths toward the coverage of WXKS-FM. No new interference to WXKS-FM is created by this proposal.

The applicant believes that this proposal complies fully with the requirements of 47C.F.R. § 73.213(c) with respect to WXKS-FM.

Figure 1 of this Exhibit is a plot of the licensed WXKS-FM 54 dBu F(50,50) contour and the WTPL(FM) licensed and proposed 48 dBu F(50,10) contours. As shown in Figure 1, the proposed WTPL(FM) facility provides the same protection to WXKS-FM as the present WTPL(FM) operation.



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 FIGURE 1