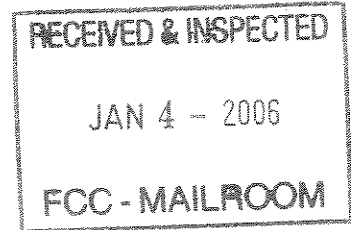


CGB-CC-0211



Office of the Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street SW
Washington, DC 20554

Petition for Exemption from Closed Captioning Requirements

New Life Church International is a non-denominational ministry located in Columbus, GA. The ministry held its first worship service on Sunday, April 7, 1996 at the A.J. McClung YMCA in Columbus, GA. The first worship service had eight people in attendance but quickly grew and moved to another location in January 1997. The church continued to grow and relocated to its current location at 1858 Midtown Drive. The mission of our ministry is to live in accordance to the Great Commandment and Great Commission of Jesus Christ. To present the Word of God and to share His love with all we encounter so that lives will be positively changed for Christ resulting in a mature and triumphant church.

The title of our program is Impacting Your Life (IYL). The program contains biblical principals that can be applied in everyday life on such topics as finances, time management, family matters, leadership and work place behavior. A part of our mission is to empower people to live victorious lives in every area and to spread the Gospel of Jesus Christ. This program allows us to reach thousands of people and present them with biblical principles that if applied can enhance and change their lives.

The IYL program is a thirty minute program that airs weekly on Friday morning at 7:30am on WCGT Channel 16 a local network and on Friday nights at 11:30 pm and Sunday at 5:30am on WXTX Fox-54. The program is produced by part-time staff and church volunteers. The demographics of the program spans across various groups: males, females, Christians and non-Christians.

For the reasons set forth below, New Life Church International hereby requests an undue burden exemption from the closed captioning rules for Impacting Your Life, pursuant to 79.1(f) of the Commission's rules.

The cost of closed captioning production appears to run from \$300 and up per show. This figure was derived from information gathered from internet research, others currently doing closed captioning production and estimates from companies. Currently we have not done the research on such alternatives such as subtitles and scrolls with the text of the sermon we will be evaluating these options in the near future.

Currently to produce and run our shows costs approximately \$16,800 annually. Currently it costs us approximately \$100 to produce each episode. From the information we have to date on closed captioning costs it would triple the cost of producing each episode. This would be a significant increase in what it currently costs us to produce an

episode and could potentially result in a need for adjustments to the number of times we are able to air our broadcast.

New Life Church International is a non-profit organization with tax-exempt status. The main source of income for our ministry is the free will offerings of members and visitors of our ministry. The main expenditures for the ministry are the general operating expenses to include rent, utilities, payroll, insurance and operating supplies. Additional expenses include community support funds given to members and non-members. At this time the additional cost of programming would divert monies from the area of community support which includes monies used for food distribution and assisting members and non-members with financial hardships.

We are currently working with the programming distributor to resolve the issue of closed captioning and they have assisted us by giving referrals of closed captioning companies and trying to look at other solutions. This is an ongoing process.

New Life Church International is mainly a non-profit religious institution. Our main purpose is to teach biblical principles that can be used in everyday life. We use biblical principles to encourage people to lead more fulfilling and positive lives based on biblical principles and this is accomplished through weekly services and through our television program.

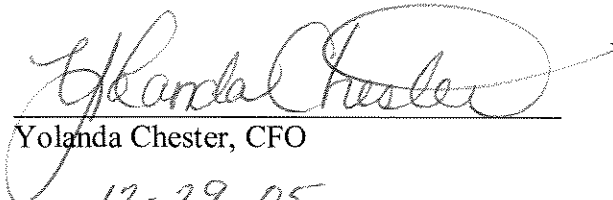
As shown by this petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on New Life Church International's operations. Our type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully submitted,

New Life Church International
By: Vincent E. Allen I, Pastor
1858 Midtown Drive
Columbus, GA 31906
706.565.9969(phone) 706.565.9901(fax)

Dated: 12/29/05

I, Yolanda Chester, CFO of New Life Church International, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of New Life Church International in this matter, and, upon information and belief, believe the statements regarding our organization and Impacting Your Life to be true and accurate.



Yolanda Chester, CFO

12-29-05

Date

Scheduling

<u>Day</u>	<u>Time</u>	<u>Channel/Station</u>
Friday Morning	7:30 am	WCGT Channel 16
Friday Night	11:30 pm	WXTX Channel 54
Sunday Morning	5:30 am	WXTX Channel 54

New Life Church International
Balance Sheet
December 31, 2005

ASSETS

Current Assets		
SouthTrust Bank Checking A/C	\$	1,797.98
CB&T-Payroll Account		325.45
Money Tree - Savings Account		4,342.24
Regions Bank-Tithes&Offerings		2,127.10
CB&T-Impacting Your Life		633.23
Accounts Receivable		25.00
Account Credit		(70.01)
		9,180.99
Total Current Assets		
Property and Equipment		
Furniture and Fixtures		3,494.09
Equipment		31,096.80
Accum. Depr. - Equipment		1,013.50
		35,604.39
Total Property and Equipment		
Other Assets		
		0.00
Total Other Assets		
		0.00
Total Assets		
	\$	44,785.38

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	5,904.39
Regions Bank Platinum- Vince		3,399.31
Regions Bank Platinum-Marcia		1,012.83
Regions Bank Platinum-Yolanda		1,079.30
Home Depot		364.18
Lowe's		118.72
Accrued Expenses		65.00
Pastoral Love Gift		(5,261.35)
Sales Taxes Payable		(1,468.75)
Federal Taxes Payable		(11,263.16)
State Payroll Taxes Payable		(433.18)
		(6,482.71)
Total Current Liabilities		
Long-Term Liabilities		
Note Payable, Dell Account		2,959.64
Note Payable, SouthTrust- Car		41,186.46
Regions Business Line		23,690.04
		67,836.14
Total Long-Term Liabilities		
		67,836.14
Total Liabilities		
		61,353.43
Capital		
Unrestricted Net Assets		(116,241.77)
Net Income		99,673.72
		(16,568.05)

Unaudited - For Management Purposes Only

New Life Church International
Balance Sheet
December 31, 2005

Total Capital		<u>(16,568.05)</u>
Total Liabilities & Capital	\$	<u>44,785.38</u>

Unaudited - For Management Purposes Only

WCGT TV-16

PO Box 4081
Columbus, GA 31904

Invoice

DATE	INVOICE #
12/2/2005	3658

BILL TO
New Life International 1858 Midtown Dr. Columbus, GA 31906

REP
House

DESCRIPTION	AMOUNT
Monthly Programming for Impacting Your Life - Month of November 2005	200.00
Past Due Amount	200.00
Total	\$400.00



WXTX Television
 1909 Wynnton Road
 Columbus, GA 31906
 Phone (706) 494-5400 Fax (706) 322-7527

STATEMENT

202956
 NEW LIFE CHURCH INTERNATIONAL
 1858 MIDTOWN DRIVE
 COLUMBUS GA
 31906

STATEMENT DATE: 12/13/05
 HEATH, RICHARD (110)
 PAGE: 1

ACCOUNT NUMBER	SPONSOR	INVOICE NUMBER	DATE	AMOUNT	BALANCE
	7990	51030134	10/30/05	1,175.00	
			12/08/05	1,175.00CR	.00
		51130123	11/27/05		800.00
	* ADVERTISER TOTALS *				800.00
CURRENT	30 DAY	60 DAY	90 DAY	120 DAY	BALANCE DUE
800.00					800.00
					PLEASE PAY THIS AMOUNT



Closed Captioning Services - 2006

Your internal post production facility, Raycom Post, can help your station with all of your closed captioning needs. The below pricing is based on a 30 minute post produced program. Pricing for additional run times and tape formats are available. Real time (live) closed captioning services can be quoted as well and will be based on program length and periods covered. Please contact us for those rates.

- **Offline Captioning:** Transcribing of the actual verbatim program content in preparation for closed captioning encoding (shown below). Price includes (1) VHS work tape which is required for transcribing: **\$272.00**
- **Closed Captioning Encoding:** Making use of the verbatim transcription file prepared above, this fee is for the actual CC encoding on line 21 of your master and will be in addition to the basic duplication rates. **\$30.00**
- **Duplication to Betacam SP or DVC Pro: \$35.00**
- **Duplication to Digital Betacam: \$60.00**
- **Live Real Time Captioning:** *Please call for these rates. Pricing is based on the volume of live programming captioned.
- **Video Descriptive Services:** (aural description of screen content for the visually impaired): Call for rates.
- **Spanish and Multilingual captioning:** Call for rates.

Example: To create a 30 minute offline closed captioned DVC Pro master, it would cost **\$337.00**.

**Raycom Post Production – 4450 Lakeside Dr. # 300 - Burbank, CA 91505
818-846-0101 – 818-846-0277 –www.raycompost.com**

PRICE LIST

Closed Captioning - Roll-Up

\$10.00/minute - 60+ minutes
\$12.00/minute - less than 60 minutes

Closed Captioning/Subtitling - Pop-On

\$15/minute - 30+ minutes
\$20/minute - less than 30 minutes

Open Captioning - Pop-On

(There is no black box around captions.)

\$15/minute - 30+ minutes
\$20/minute - less than 30 minutes

Pricing Includes:

Formatted captions
Script transcription or verification
Punctuation review
Electronic copy of proof script
Synchronized captioning

Electronic reading speed check
Complimentary VHS proof copy
Return mailing costs
Final master or formatting

You Provide:

finished Betacam or DigiBeta
master with continuous time code

You Receive:

your original plus Betacam or
DigiBeta encoded master or

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

MAY 11 2000

Date:

NEW LIFE CHURCH INTERNATIONAL OF
COLUMBUS INC
3902 UNIVERSITY AVE
COLUMBUS, GA 31907

DLN:

17053105048020

Contact Person:

ASHOK B JOSHI

ID# 31371

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

No

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely

Letter 947 (DO/CG)

NEW LIFE CHURCH INTERNATIONAL OF

on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free

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NEW LIFE CHURCH INTERNATIONAL OF

number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations