

Before the  
Federal Communications Commission  
Washington, D.C. 20554

In the Matter of Liability of )  
 )  
GARY M. COCOLA )  
 )  
Licensee of Television Station )  
KXVO(TV), Omaha, Nebraska )  
Facility I.D. No. 23277 )  
 )  
for a Forfeiture )

MEMORANDUM OPINION AND ORDER  
AND FORFEITURE ORDER

Adopted: May 24, 2000

Released: May 26, 2000

By the Chief, Mass Media Bureau:

1. The Commission, by the Chief, Mass Media Bureau, acting pursuant to authority delegated by Section 0.283 of the Commission's Rules, 47 C.F.R. § 0.283, has before it for consideration: (1) a Notice of Apparent Liability for forfeiture in the amount of seven thousand, five hundred dollars (\$7,500) issued against Gary M. Cocola, licensee of station KXVO(TV), Omaha, Nebraska, *Gary M. Cocola (KXVO(TV))*, 13 FCC Rcd 22,350 (MMB 1998) (*KXVO NAL*); and (2) Cocola's Response to *KXVO NAL* filed on December 17, 1998 (Response), requesting rescission or, in the alternative, reduction of the forfeiture. The forfeiture was assessed for station KXVO(TV)'s apparent repeated violations of Section 73.670 of the Commission's Rules, 47 C.F.R. § 73.670, which limits the amount of commercial matter that may be aired during children's programming.

2. In *KXVO NAL*, we found that station KXVO(TV)'s record of exceeding the children's television commercial limits on three occasions during the last license term constituted a repeated violation of Section 73.670 of the Commission's Rules. Accordingly, pursuant to Section 503(b) of the Communications Act of 1934, as amended, 47 U.S.C. § 503(b), Cocola was advised of his apparent liability for forfeiture in the amount of \$7,500. That amount was reached after consideration of the factors set forth in Section 503(b)(2) of the Communications Act, and, in particular, the five criteria consisting of: (1) the number of instances of commercial overages; (2) the length of each overage; (3) the period of time over which the overages occurred; (4) whether or not the licensee established an effective program to ensure compliance; and (5) the specific reasons that the licensee gave for the overages.<sup>1</sup> We applied these criteria to the facts of station KXVO(TV)'s case, considering the violations reported by Cocola, namely three program-length commercials, the category of violations

<sup>1</sup> See, e.g., *Stainless Broadcasting Co. (WICZ-TV)*, 10 FCC Rcd 9961 (1995); *KXRM Partnership (KXRM-TV)*, 8 FCC Rcd 7890 (1993) (*KXRM Partnership*).

over which Congress expressed particular concern because young children often have difficulty distinguishing between commercials and programs. Based on the number and type of violations, which occurred over approximately a six-month period, we concluded that children had been subjected to commercial matter greatly in excess of the limits contemplated by Congress when it enacted the Children's Television Act of 1990.<sup>2</sup> We also referred to the Commission's statement made at the time it delayed the effective date of Section 73.670 of the Rules from October 1, 1991, until January 1, 1992, that "giving the additional time to broadcasters and cable operators before compliance with the commercial limits is required will have the effect of enabling broadcasters and cable operators to hone their plans to ensure compliance . . . ."<sup>3</sup> In doing so, we rejected the reasons Cocola gave to explain the program-length commercials -- errors on the part of the WB Network and advertisers -- as bases for excusing station KXVO(TV)'s violations of the commercial limits. In addition, we noted that, though station KXVO(TV) implemented procedures to prevent future violations of the children's television commercial limits, this did not relieve Cocola of liability for the violations which had occurred. Lastly, we admonished Cocola for one of the three incidents described in station KXVO(TV)'s renewal application, the October 6, 1995 broadcast of commercial matter depicting Warner Bros. characters during the *Warner Bros. Kids' Block*, which featured Warner Bros. characters, finding that it not only constituted a program-length commercial, but also appeared to have violated the Commission's policy prohibiting host-selling.

3. In its Response, Cocola characterizes our analysis in *KXVO NAL* as flawed because it contains no indication that we considered the circumstances under which the "alleged" program-length commercials occurred. Specifically, he contends that we failed to take into account the fact that all of the incidents described in the renewal application occurred: (1) before station KXVO(TV) celebrated its first anniversary on the air; and (2) due to errors committed by parties other than the station. For these reasons, Cocola submits that a fine of \$7,500 is not warranted and should be rescinded or substantially reduced.

4. Cocola also asserts that the *Warner Bros. Kids' Block* incident of October 6, 1995, falls outside the definition of a program-length commercial adopted by the Commission in *Children's Television Programming*, 6 FCC Rcd 2111, *recon. granted in part*, 6 FCC Rcd 5093 (1991). In this regard, Cocola explains that, upon further examination, he discovered that the *Warner Bros. Kids' Block* incident involved a 30-second advertisement for Post Cereal Golden Crisp, which devoted five seconds to a special offer for any one of six Looney Toon character figurines that could be obtained for free with the purchase of the cereal.<sup>4</sup> The commercial pictured all six characters -- Road Runner, Bugs Bunny, Daffy Duck, Tweety, Yosemite Sam and Taz -- and aired during the *That's Warner Bros.* program, which featured a number of Warner Bros. cartoon characters, including Pepe Lepeu, Ezmeralda, Conductor, Daffy Duck, Porky Pig, Mike the Dog, Bugs Bunny, Road Runner, Elmer Fudd, Sylvester & Tweety, Yosemite Sam,

---

<sup>2</sup> Pub. L. No. 101-437, 104 Stat. 996-1000, *codified at* 47 U.S.C. Sections 303a, 303b and 394.

<sup>3</sup> *Children's Television Programming*, 6 FCC Rcd 5529, 5530 n.10 (1991).

<sup>4</sup> See May 18, 2000 Amendment to Gary M. Cocola's Response to *KXVO NAL*.

Kangaroo/Mouse, Martin the Martian and Taz.<sup>5</sup> Because the various Warner Bros. characters merely appeared in the cereal advertisement, Cocola posits, “there is no connection with a program associated with product in which commercial for that product aired,”<sup>6</sup> and this incident did not create a program-length commercial within what the Commission described as its “clear, easy to understand and apply, and narrowly tailored” definition of a program-length commercial.<sup>7</sup> Therefore, he concludes, at most, the *Warner Bros. Kids’ Block* incident constituted a violation of the Commission’s host-selling policy, for which the proper sanction is an admonition.

5. Finally, Cocola contends that the forfeiture imposed on station KXVO(TV) is disproportionate to forfeitures the Commission has imposed on licensees in other cases. Invoking the administrative law principle that similarly-situated parties be treated alike, he argues that precedent does not support the proposed forfeiture in this case and that “the Commission is prohibited from excusing some broadcasters’ commercial overages and not excusing others.”<sup>8</sup> In support, Cocola states that imposition of the \$7,500 forfeiture on station KXVO(TV) amounts to a \$2,500 forfeiture per violation, whereas in *Mississippi Broadcasting Partners (WABG-TV)*, 12 FCC Rcd 9,863 (MMB 1997), *aff’d*, 13 FCC Rcd 19,401 (MMB 1998), *recon. denied*, 14 FCC Rcd 13,556 (MMB 1999), the imposition of a \$15,000 forfeiture on station WABG-TV for 59 violations of the commercial limits amounted to \$254.24 per violation, and in *Ramar Communications, Inc. (KJTV(TV))*, 9 FCC Rcd 1,831 (MMB 1994), *aff’d*, 12 FCC Rcd 20,490 (MMB 1997), the imposition of a \$10,000 on station KJTV(TV) amounted to \$1,666.67 per violation. Thus, Cocola says, it appears that the Commission is indifferent to additional commercial overages above and beyond the first three that are committed. For all of these reasons, and given his voluntary, good faith disclosure of the three incidents and station KXVO(TV)’s overall history of compliance, Cocola believes that, if *KXVO NAL* is not rescinded, a substantial reduction of the forfeiture is warranted.

6. *Discussion.* As an initial matter, we note that, in station KXVO(TV)’s renewal application, Cocola stated that the October 6, 1995 *Warner Bros. Kids Block* incident was a program-length commercial. We believe we properly relied on Cocola’s characterization of the *Warner Bros. Kids Block* incident to assess the appropriate sanction in this case. However, in the Response to *KXVO NAL* before us here, Cocola claims to have erred in that characterization and provides us with additional details of the *Warner Bros. Kids Block* incident. Based on our consideration of these additional details, along with all of the facts before us, we disagree with Cocola’s contention that the broadcast of the commercial for Post Cereal Golden Crisp during the *That’s Warner Bros.* program did not constitute a program-length commercial.

---

<sup>5</sup> *Id.*

<sup>6</sup> Response at p.4.

<sup>7</sup> Response at p.4, *citing Children’s Television Programming*, 6 FCC Rcd at 2118.

<sup>8</sup> Response at p.5.

7. In establishing its policy on program-length commercials, the Commission stated that it was addressing “a fundamental regulatory concern, that children who have difficulty enough distinguishing program content from unrelated commercial matter, not be all the more confused by a show that interweaves program content and commercial matter.”<sup>9</sup> Accordingly, in interpreting and applying the Commission's policies regarding program-length commercials, the Commission is concerned about and dealing with the cognitive abilities of young children, not adults.<sup>10</sup> To this end, the Commission has consistently held that, where a commercial announcement is primarily for a product otherwise unrelated to a program, but that announcement also includes references to or offers of products which are related to the program, than the broadcast of that commercial announcement during or adjacent to the program to which the included products relate will render that program a program-length commercial.<sup>11</sup>

8. While the product directly promoted in the commercial at issue here was Post Cereal Golden Crisp, the commercial also referred to other products, the six Looney Toon character figurines, which could be obtained with the purchase of the cereal. All six Looney Toon figurines depicted characters featured on the *That's Warner Bros.* program, and were thereby clearly related to that show. As an aside, we note that the subjects of the figurines, Road Runner, Bugs Bunny, Daffy Duck, Tweety, Yosemite Sam and Taz, are arguably the most popular and recognizable Looney Toon characters, and the most readily identified and associated with Warner Bros. and its programs, like *That's Warner Bros.* Given these circumstances, where there is clear potential for confusion in the minds of young children, the Commission's program-length commercial policy is applicable.<sup>12</sup> This is so, moreover, even though the Looney Toon character figurines appeared for only five seconds during the commercial. It is well-established that the determination as to whether a particular program is a program-length commercial is not dependent on the duration of the appearance of the program-related product in the commercial announcement. In fact, the Commission has stated on numerous occasions that, where a commercial announcement includes a product related to the program in which the commercial is broadcast, then the program is a program-length commercial regardless of the duration of the appearance of the program-related product in the commercial.<sup>13</sup>

---

<sup>9</sup> *Children's Television Programming*, 6 FCC Rcd at 2118.

<sup>10</sup> *See, e.g., Scripps Howard Broadcasting Company (KNXV-TV)*, 12 FCC Rcd 19504, 19505 (MMB 1997), *aff'g*, 9 FCC Rcd 2547 (MMB 1994) (*Scripps Howard*).

<sup>11</sup> *See, e.g., id.* (commercial for Kellogg's Frosted Flakes containing an offer for a free character from the show "Ducktales" aired during the "Ducktales" program, and a commercial for toys based on the movie "Hook" aired during the program "Peter Pan and the Pirates"); *KCOP Television, Inc. (KCOP-TV)*, DA 97-324 (released Feb. 12, 1997) (commercial for Honey Nut Cheerios featuring the Sega Genesis game "Sonic the Hedgehog," and Sega Genesis products in general, aired during the "Sonic the Hedgehog" program); *Ramar Communications, Inc. (KJTV(TV))*, 9 FCC Rcd 1831 (1994) (commercial for Kellogg's cereal containing a giveaway promotion for "Tail Spins" characters aired during the "Tail Spins" program).

<sup>12</sup> *Scripps Howard*, 12 FCC Rcd at 19506.

<sup>13</sup> *See, e.g., UTV of San Francisco, Inc. (KBHK-TV)*, 10 FCC Rcd 10986, 10988 (1995); *see also Act III Broadcasting License Corp. (WUTV(TV))*, 10 FCC Rcd 4957 (1995), *aff'd*, DA 97-2534 (released Dec. 4, 1997) (commercial for a fast

9. Next, we believe we acted properly and consistent with Commission precedent in rejecting the contention that Cocola should not be held responsible for the program-length commercials because they resulted from errors committed by parties other than station KXVO(TV). It is a bedrock principal that licensees are ultimately responsible for compliance with the Communications Act and the Commission's rules, regulations and policies.<sup>14</sup> Therefore, while errors by the WB Network and advertisers may have contributed to the program-length commercials, Cocola is ultimately responsible for them. We believe such errors are foreseeable and should have been taken into consideration in the course of developing a compliance plan for station KXVO(TV). For this same reason, we do not believe rescission or reduction of the forfeiture is warranted because the violations occurred during the first 10 months of station KXVO(TV)'s operation. An effective compliance program, which included adequate notification procedures and safeguards to be used with the station's advertisers and program suppliers, should have been developed and ready for implementation at the time station KXVO(TV) commenced its operations. The fact that Cocola's plan lacked such procedures and safeguards warrants neither a departure from Commission precedent in this case, nor the rescission or reduction of the forfeiture assessed in *KXVO NAL*.

10. We reject, too, Cocola's argument that the Commission accorded him disparate treatment when assessing the \$7,500 forfeiture against station KXVO(TV) compared to the forfeitures assessed in *Mississippi Broadcasting* and *Ramar*. Section 503 of the Communications Act affords the Commission a great deal of discretion in determining forfeiture amounts based upon all of the circumstances of each individual case.<sup>15</sup> Such discretionary authority holds particular relevance given the different factors involved in compliance with the children's television commercial limits, *see supra* ¶ 2, making it impossible to devise a precise formula to calculate forfeiture amounts. Furthermore, the Communications Act does not require the Commission to attribute monetary liability to each separate violation.<sup>16</sup> Accordingly, we did not assess a separate forfeiture amount for each of station KXVO(TV)'s violations, nor can the station's actions be dissected in such a manner.<sup>17</sup> Rather, we assessed the forfeiture against

---

food restaurant promoting a trip to Disney World as a contest prize contained a brief image of Goofy and aired during the program "Goof Troop").

<sup>14</sup> See *Vista Point Communications, Inc.*, 13 FCC Rcd 10540 (MMB 1998), *aff'd* 14 FCC Rcd 140 (MMB 1999); *Choctaw Broadcasting Corporation*, 12 FCC Rcd 8534 (1997); *J. Dominick Monahan*, 6 FCC Rcd 1867(1991).

<sup>15</sup> See *Triple X Broadcasting Co., Inc.*, 46 RR2d 788, 789 (B/C Bur. 1979), citing *Brennan Broadcasting Co.*, 25 FCC 2d 400, 405 (1970); *Southern California Broadcasting Co. (KIEV(AM))*, 6 FCC Rcd 4387, 4388 (1991), *recon. denied*, 7 FCC Rcd 3454 (1992).

<sup>16</sup> See *Southern California Broadcasting Company*, 6 FCC Rcd 4387, 4388 (1991); *Niagara Frontier Broadcasting Corp.*, 51 FCC 2d 525 (1975), *aff'd*, 36 RR2d 1584 (1976), *recon. granted in part*, 38 RR2d 1004 (1976).

<sup>17</sup> See *Southern California Broadcasting Company*, 6 FCC Rcd 4387, 4388 (1991); *Niagara Frontier Broadcasting Corp.*, 51 FCC 2d 525 (1975), *aff'd*, 36 RR2d 1584 (1976), *recon. granted in part*, 38 RR2d 1004 (1976).

Cocola based upon our consideration of the factors set forth in Section 503 of the Communications Act, and made an overall comparison of the facts at issue here with those involved in other, similar cases.<sup>18</sup> In doing so, we concluded that, as a whole, the facts of this case and relevant case law supported a \$7,500 forfeiture for station KXVO(TV)'s violations of the commercial limits.

11. Along this line, the forfeiture at issue here is consistent with that imposed in a very similar case. In *LeSea Broadcasting Corp. (WHKE(TV))*, 10 FCC Rcd 4977 (MMB 1995) (*LeSea Broadcasting*), which we referred to in *KXVO NAL*, we assessed a \$7,500 forfeiture for three program-length commercials which occurred over a period of approximately two months.<sup>19</sup> The licensee in *LeSea Broadcasting* attributed its violations to human error, and indicated that its station's compliance procedures were modified and/or its personnel was instructed to prevent recurrence. Compared to the station in *LeSea Broadcasting*, station KXVO(TV) reported the same number and type of violations, and both stations provided reasons for their violations which the Commission had previously and consistently rejected in other cases. We stated in *KXVO NAL* and *LeSea Broadcasting*, moreover, that though the licensee may have implemented a plan or policies to prevent future violations, that did not relieve it of liability for the violations which had occurred. Having thus considered the Section 503 factors, as well as the similarities between their application in this case and in *LeSea Broadcasting*, where a \$7,500 forfeiture was imposed, it was both appropriate and within our discretion to assess a comparable forfeiture in the amount of \$7,500 against Cocola.

12. Also with respect to the forfeiture amount, we believe Cocola's Response apparently misconceives the seriousness with which the Commission has consistently considered and treated program-length commercials. When the Commission adopted its children's television commercial rules and policies pursuant to the Children's Television Act of 1990,<sup>20</sup> the Commission specifically provided that, where a program is determined to be a program-length commercial, the *entire program* "would count toward the statutory commercial limits."<sup>21</sup> In *Children's Television Programming*, the Commission made it abundantly clear that program-length commercials, by their very nature, are extremely serious,<sup>22</sup> and, in numerous cases assessing forfeitures for violations of the children's

---

<sup>18</sup> Aside from the fact that they involved violations of the children's television commercial limits, the cases to which Dubuque TV refers are not factually similar to its own. For example, significantly, unlike here, four of those six cases, *viz.* *WHP Television, Independent Communications, Koplak* and *KXRM Partnership (KXRM-TV)*, involved no program-length commercials.

<sup>19</sup> See also *Second Generation of Iowa, Ltd. (KFXA(TV))*, 13 FCC Rcd 3055 (MMB 1998) (\$7,500 forfeiture assessed for three program-length commercials); *Dubuque TV Limited Partnership (KFXB(TV))*, 13 FCC Rcd 3059 (MMB 1998) (\$7,500 forfeiture assessed for three program-length commercials). We also discussed these cases in *KXVO NAL*.

<sup>20</sup> Pub. L. No. 101-437, 104 Stat. 996-1000, *codified at* 47 U.S.C. Sections 303a, 303b and 394.

<sup>21</sup> *Children's Television Programming*, 6 FCC Rcd 2111, 2118 (1991).

<sup>22</sup> 6 FCC Rcd at 2118 (emphasis added).

television commercial limits, has stated that, "Congress was particularly concerned about program-length commercials because young children often have difficulty distinguishing between commercials and programs."<sup>23</sup> In accordance with this policy of treating program-length commercials as extremely serious violations of the children's television commercial limitations, the Commission has routinely assessed higher forfeitures for program-length commercials than for a significantly greater number of conventional overages.<sup>24</sup> Therefore, we disagree with Cocola to the extent he suggests we acted inappropriately in according greater weight to the three program-length commercials than we would have to three conventional overages in assessing the forfeiture against station KXVO(TV).

13. As for Cocola's contention that the forfeiture should be reduced based on his voluntary disclosure of the violations, we note that in the Children's Television Act of 1990,<sup>25</sup> Congress directed the Commission to consider, in its review of any application for renewal of a commercial television broadcast license, the extent to which the licensee has complied with the commercial limits.<sup>26</sup> Pursuant to this Congressional directive, the Commission revised the Application for Renewal of License (FCC Form 303-S) to require the applicant: (i) to state whether or not it had complied with the children's television commercial limits; and (ii) if it had not complied, to submit an exhibit to the renewal application listing "each segment of programming, 5 minutes or more in duration, designed for children 12 years old and under and broadcast during the license period which contained commercial matter in excess of the limits," including "the length of the segment, the amount of commercial matter contained therein, and an explanation of why the limits were exceeded."<sup>27</sup> We note, moreover, that Section 73.3514 of the Commission's Rules, 47 C.F.R. § 73.3514, provides that "[e]ach application shall include all information called for by the particular form on which the application is required to be filed . . . [,]" and Section 1.17 of the Commission's Rules, 47 C.F.R. § 1.17, provides that "[n]o licensee, permittee or applicant shall . . . in any application . . . submitted to the Commission, make any material misrepresentation or willful material omission bearing on any matter within the jurisdiction of the Commission."<sup>28</sup> Therefore, failure to provide the information called for in the renewal application, or providing incomplete or incorrect information, could have resulted in an additional forfeiture against Cocola for violations of Sections 73.3514 and 1.17 of the Commission's Rules.<sup>29</sup> In view of these

---

<sup>23</sup> See, e.g., *Fox Television Stations of Philadelphia, Inc.*, DA 99-1832 (released Sept. 9, 1999); *Northeast Kansas Broadcast Service, Inc. (KTKA-TV)*, 13 FCC Rcd 13930 (MMB 1998); *Buffalo Management Enterprises Corp. (WIVB-TV)*, 10 FCC Rcd 4959, 4960 (MMB 1995); see also S. Rep. No. 227, 101st Cong., 1st Sess. 24 (1989).

<sup>24</sup> See, e.g., *Channel 39 Licensee, Inc. (WDZL-TV)*, 12 FCC Rcd 14012, 14015 n.3 (1997).

<sup>25</sup> Pub. L. No. 101-437, 104 Stat. 996-1000, *codified at* 47 U.S.C. Sections 303a, 303b and 394 (Act).

<sup>26</sup> 47 U.S.C. § 303b.

<sup>27</sup> See, e.g., FCC Form 303-S (October 1997 edition), Section III, Question 5(a) and (b).

<sup>28</sup> We further note that each applicant is reminded by a statement directly under the signature block on the renewal application that willful false statements in the renewal application are punishable by fine and imprisonment, pursuant to U.S. Code, Title 18, Section 1001.

<sup>29</sup> Cf., *David A. Ringer*, 8 FCC Rcd 7037 (1993).

considerations, Cocola's provision of information regarding the nature and extent of its noncompliance with the children's television commercial limits, which it was explicitly required to provide pursuant to specific questions in the renewal application, cannot be said to have been "voluntary."<sup>30</sup>

14. Finally, while Section 503(b)(2) of the Communications Act requires us to consider a licensee's history of prior offenses in determining a forfeiture amount,<sup>31</sup> it does not mandate that we mitigate a forfeiture amount should the licensee have no history of prior offenses. A licensee's compliance history must be considered along with the other factors set forth in Section 503(b)(2), namely, but not limited to, the number and duration of the commercial overages, the period of time over which they occurred and whether the licensee had established an effective compliance program.<sup>32</sup> Based on the facts and circumstances of the instant case, particularly the nature of the violations involved, we believe that, on balance, Cocola's overall history of compliance with the Commission's Rules neither necessitates nor justifies a reduction of the specified forfeiture amount.

15. Accordingly, IT IS ORDERED THAT Gary M. Cocola's Response to *Gary M. Cocola (KXVO(TV))*, 13 FCC Rcd 22,350 (MMB 1998), requesting rescission or reduction of the forfeiture assessed therein, IS DENIED. IT IS FURTHER ORDERED THAT, pursuant to Section 503(b) of the Communications Act of 1934, as amended, 47 U.S.C. § 503(b), Gary M. Cocola FORFEIT to the United States the sum of seven thousand, five hundred dollars (\$7,500) for repeated violations of Section 73.670 of the Commission's Rules, 47 C.F.R. §73.670. Payment of the forfeiture may be made by mailing to the Commission a check or similar instrument payable to the Federal Communications Commission. With regard to this forfeiture proceeding, Gary M. Cocola may

---

<sup>30</sup> See, e.g., *KCIT Acquisition Co. (KCIT(TV))/BSP Broadcasting, Inc. (KJTL-TV)*, 12 FCC Rcd 20376 (MMB 1997).

<sup>31</sup> Although this factor is not usually taken into consideration in making the initial determination as to the appropriate amount of forfeitures for violations of the Commission's Rules, since the licensee usually does not contend that the factor is applicable prior to the issuance of a Notice of Apparent Liability, it is clearly appropriate for consideration in a request for reduction in view of its specification in Section 503(b)(2)(D) of the Communications Act.

<sup>32</sup> See, e.g., *Target Telecom, Inc.*, 13 FCC Rcd 4456, 4463 (CCB 1998) (in assessing a forfeiture under Section 503(b) of the Communications Act, a history of compliance is only one factor to be considered among several).



---

take any of the actions set forth in Section 1.80 of the Commission's Rules, 47 C.F.R. § 1.80, as summarized in the attachment to this Memorandum Opinion and Order.

FEDERAL COMMUNICATIONS COMMISSION

Roy J. Stewart  
Chief, Mass Media Bureau