

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C.**

In the Matter of)

Application for Review by)

The Dodson Group, Inc.)

of Decision of the Wireline Competition Bureau)

and Request for Waiver of One-Year Downward)

Revision Deadline for FCC Forms 499-A)

WC Docket No. 06-122

**APPLICATION OF THE DODSON GROUP, INC.
FOR WAIVER OF THE REVISION DEADLINE FOR FCC FORMS 499-A**

Pursuant to Section 1.3 and 1.41 of the Rules of the Federal Communications Commission (“Commission”) (47 C.F.R. §§ 1.3 and 1.41) the Dodson Group, Inc. (“Dodson” or “Company”), USAC Filer ID 812295, respectfully requests waiver of the Commission’s one-year revision deadline for the annual Telecommunications Reporting Worksheet (FCC Form 499-A).¹ The relief sought is required to correct erroneous reports submitted by the Company’s former Chief Financial Officer (“CFO”) who embezzled funds from Dodson and misreported associated data on the Form 499-As.

Specifically, Dodson requests waiver of the Commission’s one-year revision deadline for its FCC Form 499-As submitted 2001 through 2009, applicable to revenues in calendar years 2000 through 2008 (the “2000-2008 Form 499-As”). Further, Dodson requests that upon a grant of the

¹ See *Federal-State Joint Board on Universal Service, 1998 Biennial Regulatory Review-Streamlined Contributor Reporting Requirements Associated With Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms, Changes to the Board of Directors of the National Exchange Carrier Associations, Inc.*, Order, CC Docket No. 96-45, 20 FCC Rcd 1012, 1013, para. 10 (2004) (“*One-Year Deadline Order*”).

relief requested in this Application, Dodson be directed to be removed from “Red Light” status in the Commission’s Red Light Display System pending the Company’s resubmission of its 2000-2008 Form 499-As (following a pre-submission review by USAC), and the Universal Service Administrative Company (“USAC”) perform a reconciliation of the Company’s contributions following approval of the resubmitted 2000-2008 Form 499-As.

The Company’s request is predicated on exceptionally unique circumstances resulting from the prosecuted embezzlement of Company funds and associated intentional misreporting of Company revenues by the Company’s convicted former CFO. As detailed below, the timing of the Company’s request is based on the recent discovery that Dodson has been placed on “Red Light” status in the Commission’s Red Light Display System. Red Light status was apparently imposed by USAC due to erroneously-assessed universal service fund contribution amounts associated with the misreported revenues submitted by the Company’s former CFO. Commission review and waiver is necessary to correct these matters. Notably, federal and state tax issues associated with these same circumstances have already been resolved.

The Commission has authorized USAC to allow contributors to file revised FCC Form 499-As “after the original due date for a period of up to twelve months” from the filing deadline, “to improve the accuracy of the revenues reported.”² Following adoption of the Commission’s *One-Year Deadline Order*, the Commission has entertained requests for waiver of the twelve-month filing deadline, applying a multi-factor equity-and-hardship analysis to determine whether a waiver of its Form 499-A and Form 499-Q revision deadlines is warranted.³ The Commission

² *Id.* at para. 7 (citing to Form 499-A instructions).

³ *In the Matter of Federal-State Joint Board on Universal Services; Universal Service Contribution Methodology; Aventure Communications Technology, LLC, 499 Filer ID: 825749 Request for Review of USAC Rejection Letter and Request for Waiver of USAC 45 Day Revision Deadline*, CC Docket No. 96-45, Order, WC Docket No. 06-122, 23 FCC Rcd. 10096, at para. 4 fn. 10 (Wireline Comp. Bur. 2008) (“*Aventure Order*”); see also *In the Matter of Universal Service Contribution Methodology; Application*

has analyzed a number of key considerations to determine whether a waiver is warranted, including (1) the nature of the error requiring revision; (2) the steps that the filer took to remedy the error when the filer discovered it; and (3) whether there has been substantial hardship to the filer.⁴

As demonstrated below, this Application meets the applicable Commission standard. In this exceptionally unique situation, a criminal, successfully-prosecuted fraud perpetrated by a once trusted CFO resulted in the intentional misreporting of inflated revenues over a period of more than ten years. Accordingly, the USF assessments imposed on these misreported revenues are likewise erroneously inflated. Dodson has already properly cleared up tax issues with both the federal government and State of Indiana, and seeks to likewise clear up the federal 499 and related issues in cooperation with the Commission and USAC.

Further, this waiver request is consistent with both the USAC Board of Directors' stated intent to improve the accuracy of the revenues reported and the Commission's expectation that FCC Form 499-A submissions are indeed accurate. Moreover, a grant of this Application is necessary to ensure that Dodson's past liabilities (based on intentionally inflated revenues reported on FCC Form 499-A submissions by the former CFO) are fully resolved in the most expeditious and simplified means possible. The Company seeks to ensure that its former FCC Form 499-A submissions are corrected and that all associated assessments are reconciled in accordance with its corrected 2000-2008 FCC Form 499-As. There are no prior submissions to the Commission by Dodson in this proceeding, and Dodson is not appealing any USAC decision.

for Review by American Teleconferencing Services, Ltd. d/b/a Premiere Global Services, Memorandum Opinion and Order, WC Docket No. 06-122, 31 FCC Rcd. 10773, at paras. 12-14 (Wireline Comp. Bur. 2016) ("ATS Order").

⁴ See, e.g., *ATS Order* at paras. 12-14; *Aventure Order* at paras. 6-7; see also *In the Matter of Universal Service Contribution Methodology; Request for Review of a Decision of the Universal Administrator and Request for Waiver by American Broadband & Telecommunications*, Order, WC Docket No. 06-122, 28 FCC Rcd. 10358, at paras. 10-15 (Wireline Comp. Bur. 2013).

I. STATEMENT OF FACTS.

A. The Dodson Group, Inc.

Dodson is an Indiana-based company organized under the laws of Indiana on May 26, 1986. The Company is a provider of voice over Internet telephony services primarily to commercial subscribers in Indiana. Dodson had provided local exchange and interexchange telecommunications and voice over Internet telephony services to more than 1,700 subscribers throughout its service area between 2000 and 2008.

B. The Dodson Group's Former Chief Financial Officer

In 1997, Dodson hired a highly-qualified individual and former Ernst & Young Certified Public Accountant and Auditor to serve as the Company's Director of Finance and then CFO. The individual assumed responsibility for the entirety of Dodson's financial operations. The CFO's responsibilities included preparation and certification of FCC Forms 499-A and 499-Q. The individual served as CFO until being terminated by Dodson in 2008 upon discovery of a fraud perpetrated by the individual. During this time, the individual had attested to the accuracy of FCC Form 499 submissions as an officer of the Company; Dodson later learned that the revenue reported on the 2000-2008 Form 499-As was intentionally and fraudulently inflated by the CFO.

C. Discovery of the Former CFO's Fraud.

In August 2008, Dodson Chief Executive Officer ("CEO") James Dodson, requested that the former CFO provide an accounts receivable report to pursue collections from slow paying accounts. When the report was not immediately forthcoming, Mr. Dodson separately requested that the Company's Information Technology ("IT") department prepare an accounts receivable report. When comparing the accounts receivable report prepared by the IT department with the Company's balance sheet, Mr. Dodson found a significant discrepancy between the two

documents. Mr. Dodson asked the former CFO to provide a current sub-ledger to reconcile the two documents. The sub-ledger was not forthcoming. Mr. Dodson reiterated his request for a sub-ledger in mid-September of 2008 and again at the end of that September. Again, the requested sub-ledger was not forthcoming. When the former CFO was absent from work on September 30, 2008, Mr. Dodson was able to access the Company's June 30, 2008 balance sheet and sub-ledger directly. Mr. Dodson then discovered that the Company's receivables had been overstated by more than \$2.75 million. Mr. Dodson attempted unsuccessfully to contact the former CFO to inquire about the discrepancy. The former CFO subsequently contacted Mr. Dodson telephonically on October 1, 2008 and admitted to inflating Dodson's account receivables. The former CFO was immediately terminated from his employment upon this discovery.

D. Quantification of the Former CFO's Fraud, and His Conviction.

Upon learning of the fraud perpetrated by the former CFO, Mr. Dodson immediately retained Somerset CPAs, P.C. ("Somerset") to conduct a forensic investigation of Dodson's accounting. On October 3, October 6, and October 7, two Somerset accountants conducted a full investigation of Dodson's accounts. As part of their investigation, the accountants were successful in contacting the former CFO, who informed the accountants where and over what period of time the inflated revenue adjustments were made to Dodson's accounts. Following its investigation, Somerset determined that Dodson's receivables had been overstated by \$2,650,937.89. Revenue overstatements had not been determined at the time, but were subsequently determined by Somerset to be significantly overstated as part of the process to submit amended federal income tax returns, as discussed *infra*.

On October 16, 2008, Mr. Dodson hired an interim CFO. The interim CFO conducted a separate internal investigation. The interim CFO also identified that the former CFO had transferred \$215,000 from Dodson to his personal account without authorization.

On October 2, 2008, the day following the former CFO's admission, Mr. Dodson contacted the Company's outside legal counsel, Lowe Gray Steel, & Darko, LLP, to request that the fraud be reported to appropriate law enforcement agencies. Counsel immediately contacted the U.S. Attorney's Office for the Southern District of Indiana, who subsequently contacted the Federal Bureau of Investigation ("FBI"). On December 3, 2008, Mr. Dodson documented the incident in detail by letter to Doug Kasper of the Indianapolis, Indiana office of the Federal Bureau of Investigation ("FBI"), a copy of which is attached hereto as **Exhibit 1** ("FBI Letter"). The FBI Letter also detailed Somerset's findings⁵ as well as those of the interim CFO.

A formal investigation into Company's former CFO was subsequently initiated by the FBI. Dodson's former CFO subsequently plead guilty to fraud, was sentenced to two years and nine months of incarceration followed by three years of supervised release, and was directed to make restitution in the amount of \$422,539.45 to Dodson.⁶

⁵ Somerset's formal findings were documented in a letter from Mr. Patrick J. Early, CPA, CFP, to Mr. Dodson dated March 5, 2012 and attached hereto at **Exhibit 2**. This letter was in support of Dodson's subsequent efforts to address the impact of revenue overstatements in FCC Form 499-A submissions with USAC, discussed *infra*.

⁶ See, letter from Stephanie B. Lloyd, Victim Witness Coordinator, U.S. Department of Justice, United States Attorney's Office, Southern District of Indiana to Mr. Dodson, RE Case Number 2008R00501 and Court Docket Number 09-CR-00123, attached hereto at **Exhibit 3**. See also, *Plea Agreement Under Rule 11(c)(1)(B), Fed.R.Crim.P.*, United States District Court Southern District of Indiana Indianapolis Division, Cause No. 1:09-cr-0123 LJM-KPF (2009), attached hereto at **Exhibit 3A**.

E. Amendment of Dodson Internal Revenue Service Form 1120S Tax Returns Reflecting Actual Revenues.

Following the results of Somerset's forensic investigation, Dodson advised the Internal Revenue Service ("IRS") of the fraud, and coordinated with the IRS to amend Dodson's IRS Form 1120S tax returns based on Somerset's verified and corrected Dodson accounting data. In April 2009, Dodson engaged Somerset to amend and submit amended Dodson IRS Form 1120S tax returns for calendar years 2005, 2006, and 2007, consistent with the IRS's three-year tax resubmission limitation.⁷ The amended IRS Forms reflected a total reduction in reported revenues of \$8,300,677.00 resulting from the fraud perpetrated by the Company's former CFO.⁸ In June 2011, the IRS initiated an audit of Dodson's amended 1120 returns. On August 18, 2011 Dodson received a letter from the IRS stating that no change in the reported information was required. The IRS accepted the returns as filed.⁹ Separately, the State of Indiana conducted a review of Dodson's amended state returns and accepted the Company's amended state returns.

II. USAC INVOICING ISSUES IN THE EARLY 2000s, THE ABSENCE OF TREASURY'S RESPONSE TO DODSON, AND USAC's 2012 REVIEW OF DODSON'S 2008 FCC FORM 499-A SUBMISSION CAUSED UNCERTAINTY REGARDING DODSON'S UNRESOLVED DEBT STATUS.

Unfortunately, USAC invoicing issues, the Department of Treasury's non-responsiveness to counsel inquiries regarding the Dodson debt, and delayed USAC responses to Dodson inquiries generated further confusion regarding amounts due to USAC. On August 6, 2004, the former CFO submitted a billing inquiry to USAC in an effort to reconcile USAC invoices issues between July

⁷ 26 U.S.C. § 6501, Limitations on assessment and collection.

⁸ See IRS 1120s reported revenue reduction summaries for calendar year 2006, 2007, and 2008 at **Exhibit 4**.

⁹ See, Letter from Nancy E. Hauth, Midwest Area Director (Exam) Department of the Treasury, Internal Revenue Service to James Dodson, attached hereto at **Exhibit 4A**.

2000 and January 2004.¹⁰ Following several requests for a USAC response, on September 29, 2005 the former CFO received an email response from Rich Seetoo, USAC Billing, Collections, and Disbursements, responding to the former CFO's billing inquiry. Mr. Seetoo's response provided the pending balance.¹¹ The pending balances could not be reconciled by the Company's former CFO, though given the subsequent revelations regarding his fraud, it is unclear to what extent he sought to reconcile the pending balances. Dodson continued to timely pay all ongoing USAC invoices. On January 10, 2005, October 13, 2005 and again on March 27, 2007, the former CFO contacted Ms. Claudette Pride in the Commission's Revenue & Receivables Operation Group to request assistance in resolution of the debt.¹²

In February 2007, Dodson received seven Department of the Treasury, Financial Management Service notices informing Dodson that the Company's liability to the Federal Communications Commission totaled \$152,793.44, excluding penalties and interest, resulting from FCC Form 499-As submitted for the period 2001 through 2005, which liability had been transferred to Treasury and was subject to collection action.¹³ Those debts were based on inflated revenues for calendar years 2000 through 2005 that had been misreported by the Company's former CFO, though this was unknown by Mr. Dodson at the time given that the CFO's fraudulent conduct had not yet been discovered.

¹⁰ Attached hereto at **Exhibit 5** and as an attachment to Letter from Craig S. Burkhardt Barnes & Thornburg, LLP to Sheryl R. Morrow, Director, Revenue Collection Group, Debt Management Services, Financial Management Services (October 29, 2007) [*Barnes & Thornburg, LLP Letter*].

¹¹ Attached hereto at **Exhibit 6** and as an attachment to *Barnes & Thornburg, LLP Letter*.

¹² See letters from David C. Sullivan (former) Dodson CFO to Claudette Pride, Federal Communications Commission Revenue & Receivables Operation Group, January 10, 2005, October 13, 2005, and March 27, 2007 attached hereto as **Exhibit 7** and as an attachment to *Barnes & Thornburg, LLP Letter*.

¹³ See, Department of the Treasury, Financial Management Service letters to The Dodson Group, Inc. (February 24, 2007), attached hereto at **Exhibit 8** and as an attachment to *Barnes & Thornburg, LLP Letter*. It is unclear how the \$152,793.44 pre-penalty and interest liability was derived given that USAC subsequently informed Dodson that the total pending liability was \$124,392.55, as noted below.

Dodson engaged the Washington, D.C. law firm of Barnes & Thornburg, LLP in an effort to resolve the matter with Department of the Treasury. On October 29, 2007, Barnes & Thornburg submitted a letter to the Director Debt Management Services, Financial Management Service, detailing two salient issues that had contributed to the collection matter:¹⁴ 1) Errors in USAC invoicing, and 2) Delayed USAC response to Dodson's requests for clarification and resolution. Dodson incorporates the details contained in the *Barnes & Thornburg, LLP Letter* herein by reference. Barnes & Thornburg subsequently met with Treasury representatives. Nevertheless, there was no further response from Treasury. The collection action continued to remain pending resolution as Dodson sought to resolve the issue with USAC.

In 2012, Dodson was contacted by USAC regarding submission of the 2009 FCC Form 499-A submission for calendar year 2008 revenues, the year when the fraud was first discovered. USAC expressed concern regarding a significant reduction in reported revenues. Mr. Dodson contacted Mr. Chang-Hua Chen in March 2012 to address the 2009 FCC Form 499-A submission and provided Mr. Chen with documentation regarding the basis for the submission and the fraud generally. On April 2, 2013, Mr. Chen sent an email to Mr. Dodson stating that the investigation of Dodson's 2009 FCC Form 499-A submission was closed.¹⁵ On July 30, 2013, Mr. Dodson confirmed that the Company's Red Light Display System status was green as reflected in the web page screen image in figure 1, below.

¹⁴ *Barnes & Thornburg, LLP Letter*, attached hereto at **Exhibit 9**.

¹⁵ See Email exchange between Messrs. Chen and Dodson, attached hereto at **Exhibit 10**.



Figure 1

Removal of the Red Light status indicator led the Company to believe that the past debt issue had been resolved.

On May 2, 2019, David Cerny, Dodson's Controller, received a USAC reminder of the pending Treasury debt. At Mr. Cerny's request, USAC representative Rich Seetoo provided a listing of the debt that had been transferred to Treasury totaling \$124,392.55. Mr. Cerny informed Mr. Seetoo that Dodson had believed that the debt issue was resolved, as reflected in the July 30, 2013 Red Light Display System verification. On May 8, 2019, Mr. Seetoo stated that the Red Light Display System indicator had reverted to red on March 11, 2014 due to the debt transferred to Treasury. Details of this discussion appear at **Exhibit 11**.

III. FINAL RECONCILIATION OF LIABILITY STEMMING FROM THE INCORRECT FCC FORM 499-As CAN ONLY BE COMPLETED BY A GRANT OF THIS APPLICATION.

On September 20, 2019, Messrs. Dodson, Cerny and Andrew Isar, President, Miller Isar, Inc. consultant to Dodson, met with Mr. Fred Theobald from USAC to review current status and seek a final resolution. A summary of that meeting is attached hereto at **Exhibit 12**. Following this meeting, USAC provided the details of the Company's asserted liability with Treasury, exclusive of interest and penalties:

499-A/499-Q filing(s) contributed to delinquent debt	Delinquent debt reflected on USF Invoice	Transfer to Treasury reflected on USF invoice	Amount
2001 499-A & 2002 499-A	May-2004	Oct-2004	\$17,312.71
2001 499-A & 2002 499-A	Jun-2004	Nov-2004	\$18,397.74
2001, 2002, & 2004 499-A	Jul-2004	Dec-2004	\$31,579.49
2001, 2002, & 2004 499-A	Aug-2004	Jan-2005	\$31,630.85
2001, 2002, & 2004 499-A	Sep-2004	Feb-2005	\$30,906.81
November 2004 499-Q	Jan-2005	Jun-2005	\$497.64
November 2004 499-Q	Feb-2005	Jul-2005	\$569.03
Total principal Transferred to Treasury			\$130,894.27
Reversal (November 2008)			(\$6,501.72)
Total principal at Treasury			\$124,392.55

Figure 2

Per the September 20, 2019 meeting, resolution of this entire liability (and credits¹⁶) that accrued to Dodson as a result of the CFO's fraud can be resolved through resubmission of FCC Form 499-As reflecting revenues approximating those that would have been reported had no fraud been committed. As discussed with USAC, resubmission of FCC Form 499-As would be made following USAC's acceptance of a proposed methodology for amending applicable FCC Form 499-As and USAC review of draft FCC Form 499-As for each year prior to submission. Resubmission of applicable FCC Form 499-As and final resolution of this issue in its entirety are dependent on the grant of this Application.

¹⁶ A credit of \$37,649.22 remains pending resolution of the Treasury collection issue. See **Exhibit 13**.

IV. THE COMMISSION'S APPLICABLE TESTS ARE ALL SATISFIED, SUCH THAT THE REQUESTED WAIVER SHOULD BE GRANTED.

The Commission may waive any provision of its rules for good cause shown.¹⁷ Waiver is appropriate where special circumstances warrant a deviation from the general rule, and where such deviation would better serve the public interest than strict adherence to the general rule.¹⁸ Further, the Commission has specifically granted limited waivers of the twelve-month FCC Form 499-A revision deadline under its common sense, multi-factor equity-and hardship analysis to determine whether a waiver of its Form 499-A and Form 499-Q revision deadlines is warranted.¹⁹ This request for waiver of the Form 499-A revision deadline to permit reconciliation of the liabilities that resulted from the fraud committed by the Company's former CFO meets each test, and should be granted accordingly.

A. "Special Circumstances" Consideration.

Few circumstances could be more "special" than those described herein. No reputable company hiring a highly-qualified individual with no criminal history as its CFO could anticipate that the individual would commit fraud and embezzlement. Yet this exact circumstance was experienced by Dodson, necessitating this waiver request.

As documented herein, Dodson's former CFO defrauded the Company and sought to hide his actions in part by overstating revenues on the 2000-2008 FCC Form 499-As. This resulted in Dodson's currently pending liability with USAC, which is unfortunately overstated as a result of the erroneous, inflated revenues reported by the former CFO. Dodson has not found any prior

¹⁷ 47 C.F.R. § 1.3.

¹⁸ *Northeast Cellular Tel. Co. v. FCC*, 897 F.2d 1164, 1166 (D.C. Cir. 1990); *accord Network IP, LLC v. FCC*, 548 F.3d 116, 127 (D.C. Cir. 2008) (stating that in addition to the public interest being well-served, certain contexts may also require a sufficiently "unique situation" to grant waiver).

¹⁹ See fn. 3-4 *supra* and accompanying text.

decision of the Commission that considered a request for waiver of the Form 499-A revision deadline in similar circumstances. The unique and special circumstances present should be found to meet the Commission’s “special circumstances” test for waiver, to allow for corrected revenue information to be submitted for the time periods during which the fraud took place.

B. Public Interest Consideration.

As a result of the fraud described herein, Dodson’s 2000-2008 Form 499-As reported revenues that were inflated by more than \$8M, as Somerset determined when preparing Dodson’s amended federal tax returns for calendar years 2005, 2006, and 2007. Dodson seeks a waiver to permit it to correct the inflated revenues reported by its former CFO by revising its FCC Form 499-A submissions, which will in turn allow proper reconciliation of the pending liabilities in coordination with USAC. Submission of accurate FCC Form 499-As is consistent with USAC’s established goal “to improve the accuracy of the revenues reported” and meets the public interest standard for waiver. Moreover, the waiver grant will enable Dodson to coordinate directly with USAC to establish an acceptable methodology for amendment of FCC Form 499-As in the most efficient and timely manner possible, while limiting further government expenditure of resources to conclude this matter. Grant of the requested waiver thus meets the public interest standard.

C. Common Sense, Multi-Factor Equity and Hardship Analysis Considerations.

As discussed, the Commission has entertained requests for waiver of the twelve-month filing deadline, applying a common sense, multi-factor equity-and hardship analysis to determine whether a waiver of its Form 499-A and Form 499-Q revision deadlines is warranted.²⁰ The Commission has analyzed a number of key considerations to determine whether a waiver is warranted, including (1) the nature of the error requiring revision; (2) the steps that the filer took

²⁰ See fn. 3-4 *supra* and accompanying text.

to remedy the error when the filer discovered it; and (3) whether there has been substantial hardship to the filer.²¹ Though these considerations typically apply to waivers requested based on reconsideration of Commission rulings, Dodson's request here likewise satisfies each of these considerations:

- (1) the nature of the error requiring revision

The "error" requiring revision is not mistake committed by USAC, but rather is an error in the underlying revenue data caused by the intentional overstatement of reported revenues by the Company's former CFO as part of the fraud perpetrated by the individual, unknown to anyone other than the individual at the time the 2000-2008 Form 499-As were submitted. As a result, the 2000-2008 Form 499-As were erroneously filed and require correction.

- (2) the nature of the error requiring revision; the steps that the filer took to remedy the error when the filer discovered it.

As detailed above, Dodson discovered the fraud and took immediate steps to report the fraud and resolve the resulting liabilities to the Commission with USAC and Treasury stemming from FCC Form 499-A submissions associated with overstated calendar year 2000 through 2008 revenues. Upon learning that the liabilities remained earlier this year, despite indications the issues had been resolved following discussions with USAC in 2012, Dodson took immediate steps to resolve the matter with USAC, leading to the instant request for waiver of the twelve-month FCC Form 499-A filing deadline. Dodson will coordinate with USAC for final resolution of the outstanding liabilities upon Commission grant of this Application.

- (3) whether there has been substantial hardship to the filer.

²¹ See fn. 4 *supra*.

Beyond the financial impact resulting from the former CFO's fraud and the Company's efforts to resolve the issues the fraud created, the Company's pending liability to the Commission will cause further significant financial hardship to the Company unless reconciled following resubmission of corrected FCC Form 499-As. The Company will otherwise remain subject to more than \$124,000 in liabilities and loss of more than \$37,000 in credits that will undermine Dodson's current operations and Dodson's ongoing reputation. The Company has sustained substantial financial hardship generally and specifically as a result of the remaining liabilities to the Commission, that Dodson wishes to fully resolve.

V. CONCLUSION.

Dodson has been the victim of a crime that has imparted long-lasting financial burdens on the Company, including the yet unresolved matter of the Company's apparent liability to the Commission. Since discovery of the crime, Dodson has diligently sought to resolve the outstanding liabilities resulting from the former CFO's intentional overstatement of calendar year 2000 to 2008 revenues reported on FCC Form 499-A, but cannot fully do so unless it is permitted to submit corrected versions of the 2000-2008 Form 499-As. Upon recently learning that outstanding liabilities remain Dodson met with USAC, and seeks to resolve this matter, but may do so only with the Commission's grant of this Application.

In light of the highly special circumstances this situation presents, the public interest in resolution of the pending liabilities issue in the most efficient means possible, and the demonstration that this Application meets the Commission's common sense, multifactor equity and hardship analysis for waiver, Dodson respectfully requests that the Commission grant the requested waiver to permit Dodson to submit correct Form 499-As for calendar years 2000-2008. Dodson further requests that the Commission direct USAC to (a) recall Dodson's standing debt

from Treasury and remove the Company from “Red Light” status in the Commission’s Red Light Display System pending Dodson’s resubmission of the 2000-2008 Form 499-As, and (b) reconcile Dodson’s contributions and assessments following Dodson’s submission of the corrected Forms.

Respectfully submitted this 19th day of November, 2019.

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