

FEDERAL COMMUNICATIONS COMMISSION

Washington, D. C. 20554

AUG 1 2000

OFFICE OF  
MANAGING DIRECTOR

86-285

Maurice Cohen  
President, Northeast Radio, Inc.  
243 Central Street  
Lowell, MA 01852

RE: Request for Waiver of Regulatory Fee and Refund,  
Northeast Radio, Inc., Lowell, MA,  
Fee Control No. 9909208835817004

Dear Mr. Cohen:

This is in response to your request on September 10, 1999, on behalf of Northeast Radio, Inc., to waive and refund the regulatory fees paid for fiscal year 1999.

We considered your request to waive payment based on your asserted financial hardship. You did not provide complete evidence to support your request, but instead relied on a balance sheet ending December 31, 1998 and your discussion of the public interest service provided to the community. We did not give great weight to a balance sheet that went no further than the first quarter of fiscal year 1999. Moreover, your comments did not address compensation to other officers and employees, and they did not describe how payment of the regulatory fee would affect the station's ability to serve the public. We applied the following standard:

Petitioners seeking a waiver, deferral or reduction of a regulatory fee based on financial hardship may submit any relevant information in support of their request. We will review the supporting documents and base our ruling upon information submitted and any additional information available in our records. If petitioner presents a compelling case of financial hardship, no payment of the regulatory fee will be due. If the supporting materials do not present sufficient evidence of hardship, we will deny the petition. If the fee has not already been submitted, the petitioner will have 30 days to file its regulatory fee in order to avoid the assessment of penalty charges and the invocation of any other available remedy. The filing of a petition for reconsideration will not toll this 30 day period.

R&O, *In re Implementation of Section 9 of the Communications Act*, 9 FCC Rcd 5333, 5346, at ¶ 35 (Jun 8, 1994). Later in responses to requests for clarification, we explained:

We will grant waivers of the fees on a sufficient showing of financial hardship. Mere allegations or documentation of financial loss, standing alone, will not

support a waiver request. Rather we will grant a waiver only when the impact of the regulatory fee will affect a regulatee's ability to serve the public. It will be incumbent upon each regulatee to fully document its financial position and show it lacks sufficient funds to pay the regulatory fees and to maintain its service to the public.

Memorandum Opinion and Order, *In re Implementation of Section 9 of the Communications Act*, 10 FCC Rcd 12759, at ¶ 13 (Jun 22, 1995). The burden to establish a waiver rests with the regulatee. We have, however, stated that the following types of documentation are helpful: balance sheet and profit and lost statement (audited, if available); a cash flow projection for the next twelve months (with explanation of how calculated); a list of all officers and their individual compensation, together with a list of their highest paid employees, other officers, and the amount of their compensation; or similar information.

We denied your request because it did not include the necessary supporting documents to establish financial hardship. If you have any questions, please contact the Credit & Debt Management Group at (202) 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Reger". The signature is fluid and cursive, with a large initial "M" and "R".

for  
Mark A. Reger  
Chief Financial Officer

**TALKRADIO**  
**980 WCAP** AM

RECEIVED

5000 WATTS  
DAY AND NIGHT

September 10, 1999

Office Of The Managing Director  
Federal Communications Commission  
445 12th Street, S.W., Room 1-A625  
Washington, D.C. 20554

Attn: Regulatory Fee Waiver/Reduction Request

Dear Sir or Madam:

On my "Remittance Advice" form I have authorized a credit card payment of \$1448.00 for WCAP's 1999 Regulatory Fee.

I respectfully request a refund of the above fee as WCAP has an accumulated deficit, at the end of the year 1998, in the amount of \$1,177,697.00. Please see enclosed copy of our balance sheet prepared by our auditors, LaPointe, Torrissi, Stanley & Co., P.C., Telephone 978-794-5700.

WCAP has continued to serve in the public interest such as:

Employ a local news staff to gather local and regional news in addition to our AP News Service and Network News.

Employ the services of a nearby meteorological firm.

Every fall we conduct our direct mail campaign, with instructions for immediate airing of cancellations or closings for schools, colleges, factories, businesses and others for free. We extend the above offer of free announcements to our radio listeners.

Free interviews/debates for practically all candidates for public office.

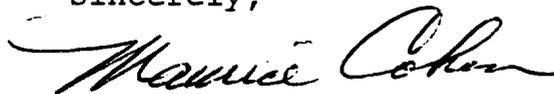
Year long - Interviews with city, state and federal government officials, as well as others with matters of public interest.

Conduct charity drives.

I personally do not draw a salary or expense money and put in at least 10 to 12 hours work each day and do not take any vacation time.

Thanks in advance for your consideration.

Sincerely,



Maurice Cohen  
President



# Payment Transactions Detail Report

Date: 11/09/1999

BY: FEE CONTROL NUMBER

Fee Control Number	Payor Name			Fcc Account Number	Payer TIN	Received Date						
9909208835817004	COHEN, MAURICE 243 CENTRAL ST			WP00012658	0003098496	9/15/1999 00:00:0						
	LOWELL	MA	01852									
Payment Amount	Current Balance	Seq Num	Payment Type Code	Quantity	Callsign Other Id	Applicant Name	Applicant Zip	Bad Check	Detail Amount	Trans Code	Payment Type	
\$1,448.00	\$1,448.00	4	MUB9	1	KCG492	NORTHEAST RADIO INC	01852		\$12.00	2	PMT	
\$1,448.00	\$1,448.00	5	MUB9	1	KE6074	NORTHEAST RADIO INC	01852		\$12.00	2	PMT	
\$1,448.00	\$1,448.00	2	MUB9	1	KG9741	NORTHEAST RADIO INC	01852		\$12.00	2	PMT	
\$1,448.00	\$1,448.00	1	MBD9	1	WCAP	NORTHEAST RADIO INC	01852		\$1,400.00	2	PMT	
\$1,448.00	\$1,448.00	3	MUB9	1	WGR846	NORTHEAST RADIO INC	01852		\$12.00	2	PMT	
<b>Total</b>	<b>5</b>								<b>\$1,448.00</b>			