



CGB-CC-0125

December 20, 2005

Commission's Secretary
Office of the Secretary
Federal Communications Commission
ATTN: CGB Room 3-B431
9033 East Hampton Drive
Capitol Heights, MD 20743



MAIN STREET BAPTIST

Main Street Baptist Church, Hattiesburg, Mississippi submits this petition requesting exemptions from the closed captioning requirements of the Federal Communications Commission (47 CFR and 79.1) under the 79.1 (d)(8) exemption for "locally produced and distributed non-news programming with no repeat value." The weekly church service program, which is produced in cooperation with Station WDAM, Laurel/Hattiesburg, is not news programming; is of specific local interest to residents of the Station's service area only; is not repeated or redistributed; and is not scripted, so that electronic news room closed captioning would not be available for our live broadcast originating from the Church at 11:00 AM each Sunday.

Furthermore, compliance with this requirement would place an undue financial burden on the church for the following reasons:

1. Main Street Baptist Church is a non-profit organization. We do not have advertisement or sponsorships. Our television budget is tight and it depends entirely on the free-will offerings of the members of the church. We do not make financial appeals to our television viewers. Our budget is set for 2006 and does not make provision for closed captioning. (See attachments acknowledging our tax-exempt status and our 2004 budget recording a \$30,000 deficit at year-end.)
2. Our Church buildings suffered extensive damage due to Hurricane Katrina. While insurance will cover most losses, we anticipate that the church will need to receive additional dollars from the congregation to cover some costs. At the same time, many of our members also suffered major property losses from the hurricane, with the result that church offerings have been down the past few months. We anticipate ending 2005 in a deficit position. The purchase of closed captioning equipment would be difficult, if not impossible, at the current time.
3. Moreover, even if the church could afford closed captioning equipment, we would have to pay someone or train someone to operate it. The church is not able to handle this additional cost.

Main Street Baptist Church has provided a televised worship service to the community for many years. We appreciate your attention to our request for exemption, so that we can remain on the air.

Sincerely,

Jon M. Stubblefield, Senior Pastor
Main Street Baptist Church
Hattiesburg MS 39402

11 MAIN STREET BLVD.
HATTIESBURG,
MISSISSIPPI 39402
PHONE 601-296-8000
FAX 601-296-0355

*Bringing Generations
Together In Christ*

Internal Revenue Service

Date: December 4, 2003

Main Street Baptist Church
% K E Smith Treas.
11 Main St. Blvd.
Hattiesburg, MS 39402

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Sheena Wallace 31-04021
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
64-6000105

Dear Sir or Madam:

This is in response to your request of December 4, 2003, regarding your organization's tax- exempt status.

For federal income tax purposes only, churches, their integrated auxiliaries, and conventions or associations of churches are treated as organizations described in section 501(c)(3) of the Internal Revenue Code of 1986, without applying for formal recognition of such status. To qualify for this treatment, an organization must meet all the organizational and operational requirements of section 501(c)(3) of the Code. See Publication 557, *Tax Exempt Status for Your Organization*, for the organizational and operational requirements. Please note, however, that no determination letters are issued on these cases.

In order to be formally recognized by the Internal Revenue Service as being tax exempt, an organization must apply for exemption. We have no record of your organization being recognized as exempt from federal income tax under section 501(c)(3) of the Code as a church. If your organization wishes to apply for exemption, we have ordered the necessary forms. Please allow up to three weeks for the forms to arrive under separate cover.

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office. Form 8718, *User Fee for Exempt Organization Determination Letter Request*, must be submitted with the application for tax-exempt status.

Please be sure to answer all questions, attach all required statements, and enclose the user fee; then mail everything to:

Internal Revenue Service
P. O. Box 192
Covington, KY 41012-0192

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, your organization is not automatically exempt from other federal excise taxes.

Main Street Baptist Church
64-6000105

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return Form 990-T, *Exempt Organization Business Income Tax Return*.

Because this letter could help resolve any questions about your organization's exempt status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Sheena Wallace".

Sheena Wallace 31-04021
Customer Account Services

MAIN STREET BAPTIST CHURCH
 Analysis of Revenues & Expenses -Annual Budget
 Month-to-date, Through December 2004

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	% of MTD Budget Used (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget Remaining (This Year)	Annual Budget (This Year)	% of Annual Budget Used (This Year)
Revenues								
Tithes and Offerings								
44000 - Budget Receipts	\$121,393.69	\$98,467.80	123.28%	\$1,126,031.90	\$1,173,695.00	\$47,663.10	\$1,173,695.00	95.94%
Total Tithes and Offerings	\$121,393.69	\$98,467.80	123.28%	\$1,126,031.90	\$1,173,695.00	\$47,663.10	\$1,173,695.00	95.94%
Other Income								
44010 - Kitchen Receipts	\$1,032.50	\$875.00	118.00%	\$12,885.63	\$10,500.00	(\$2,385.63)	\$10,500.00	122.72%
44011 - Facility Usage	\$0.00	\$0.00	0.00%	\$1,085.43	\$0.00	(\$1,085.43)	\$0.00	0.00%
44012 - Childcare Income	\$150.00	\$583.37	25.71%	\$7,730.00	\$7,000.00	(\$730.00)	\$7,000.00	110.43%
44099 - Non-Cash Contributions	\$0.00	\$600.00	0.00%	\$0.00	\$7,200.00	\$7,200.00	\$7,200.00	0.00%
Total Other Income	\$1,182.50	\$2,058.37	57.45%	\$21,701.06	\$24,700.00	\$2,998.94	\$24,700.00	87.86%
Total Revenues	\$122,576.19	\$100,526.17	121.93%	\$1,147,732.96	\$1,198,395.00	\$50,662.04	\$1,198,395.00	95.77%
Expenses								
Missions Ministry								
10500 - Cooperative Program	\$2,166.67	\$2,166.63	100.00%	\$26,000.03	\$26,000.00	(\$0.03)	\$26,000.00	100.00%
10505 - Associational Missions	\$83.33	\$83.37	99.95%	\$999.96	\$1,000.00	\$0.04	\$1,000.00	100.00%
10518 - Men's Ministry	\$162.12	\$83.37	194.46%	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10519 - Vacation Bible School	\$0.00	\$0.00	0.00%	\$1,247.06	\$1,000.00	(\$247.06)	\$1,000.00	124.71%
10521 - Missions Ministry	\$0.00	\$50.00	0.00%	\$0.00	\$600.00	\$600.00	\$600.00	0.00%
10522 - First Priority	\$41.67	\$41.63	100.10%	\$500.03	\$500.00	(\$0.03)	\$500.00	100.01%
10523 - BSU-USM	\$83.33	\$83.37	99.95%	\$999.96	\$1,000.00	\$0.04	\$1,000.00	100.00%
10525 - BSU-William Carey	\$83.33	\$83.37	99.95%	\$999.96	\$1,000.00	\$0.04	\$1,000.00	100.00%
10527 - Benevolent Fund	\$0.00	\$291.63	0.00%	\$1,508.50	\$3,500.00	\$1,991.50	\$3,500.00	43.10%
10528 - Bible Ministry	\$75.00	\$41.63	180.16%	\$540.00	\$500.00	(\$40.00)	\$500.00	108.00%
10529 - W.O.M.	\$684.70	\$166.63	410.91%	\$2,459.19	\$2,000.00	(\$459.19)	\$2,000.00	122.96%
10530 - Radio & TV	\$9,954.33	\$5,791.63	171.87%	\$61,281.93	\$69,500.00	\$8,218.07	\$69,500.00	88.18%
Total Missions Ministry	\$13,334.48	\$8,883.26	150.11%	\$97,536.62	\$107,600.00	\$10,063.38	\$107,600.00	90.65%
Program Ministry								
Pastorial								
51530 - Special Programming	\$23.09	\$62.50	36.94%	\$698.91	\$750.00	\$51.09	\$750.00	93.19%
51531 - Pulpit Supply	\$0.00	\$83.37	0.00%	\$450.00	\$1,000.00	\$550.00	\$1,000.00	45.00%
51533 - Convention Expense	\$0.00	\$83.37	0.00%	\$44.32	\$1,000.00	\$955.68	\$1,000.00	4.43%
51535 - Pastor Hospitality	\$477.00	\$16.63	2,868.31%	\$559.43	\$200.00	(\$359.43)	\$200.00	279.71%
52537 - Revival Expense	\$122.50	\$166.63	73.52%	\$1,404.73	\$2,000.00	\$595.27	\$2,000.00	70.24%
52541 - Outreach/Visitation	\$324.00	\$125.00	259.20%	\$1,467.26	\$1,500.00	\$32.74	\$1,500.00	97.82%
Total Pastorial	\$946.59	\$537.50	176.11%	\$4,624.65	\$6,450.00	\$1,825.35	\$6,450.00	71.70%
Educational								
53549 - Sunday School	\$1,005.49	\$1,125.00	89.38%	\$13,435.39	\$13,500.00	\$64.61	\$13,500.00	99.52%

Date: 1/12/2005
Time: 6:40:42 PM

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Accounts	MTD Actual (This Year)	MTD Budget (This Year)	% of MTD Budget Used (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget Remaining (This Year)	Annual Budget (This Year)	% of Annual Budget Used (This Year)
60736 - Insurance-Vans	\$0.00	\$0.00	0.00%	\$2,113.01	\$2,000.00	(\$113.01)	\$2,000.00	105.65%
60737 - Transportation	\$111.47	\$333.37	33.44%	\$1,026.54	\$4,000.00	\$2,973.46	\$4,000.00	25.66%
Total Administration Ministry	\$6,088.62	\$5,437.39	111.98%	\$70,132.65	\$67,250.00	(\$2,882.65)	\$67,250.00	104.29%
Personnel Ministry								
60744 - Ministerial Staff Salaries	\$14,635.34	\$14,635.33	100.00%	\$170,624.08	\$170,623.96	(\$0.12)	\$170,623.96	100.00%
60745 - Ministerial Staff Housing	\$6,300.00	\$6,300.00	100.00%	\$75,600.00	\$75,600.00	\$0.00	\$75,600.00	100.00%
60746 - Ministerial Staff Auto	\$776.66	\$776.63	100.00%	\$9,319.92	\$9,320.00	\$0.08	\$9,320.00	100.00%
60747 - Secretarial Staff	\$8,481.14	\$8,356.00	101.50%	\$98,176.29	\$100,272.00	\$2,095.71	\$100,272.00	97.91%
60748 - Accompanist	\$1,627.50	\$1,627.50	100.00%	\$19,615.00	\$19,530.00	(\$85.00)	\$19,530.00	100.44%
60749 - Custodial	\$2,745.23	\$3,401.13	80.72%	\$36,808.53	\$40,814.00	\$4,005.47	\$40,814.00	90.19%
60750 - Childcare Staff Salaries	\$2,096.32	\$2,096.37	100.00%	\$25,155.84	\$25,156.00	\$0.16	\$25,156.00	100.00%
60752 - Childcare Workers	\$458.35	\$833.37	55.00%	\$9,555.44	\$10,000.00	\$444.56	\$10,000.00	95.55%
60760 - Other Salaries	\$631.25	\$631.25	100.00%	\$7,575.00	\$7,575.00	\$0.00	\$7,575.00	100.00%
60761 - FICA	\$1,541.24	\$1,743.17	88.42%	\$18,258.31	\$20,535.50	\$2,277.19	\$20,535.50	88.91%
60762 - Health Insurance	\$4,819.46	\$4,396.73	109.61%	\$50,622.24	\$50,928.76	\$306.52	\$50,928.76	99.40%
60763 - Retirement	\$825.04	\$791.67	104.22%	\$8,858.78	\$8,875.04	\$16.26	\$8,875.04	99.82%
60764 - Workmans Compensation	\$0.00	\$0.00	0.00%	\$2,441.00	\$3,000.00	\$559.00	\$3,000.00	81.37%
60765 - Life Insurance	\$136.70	\$397.64	34.38%	\$4,986.49	\$4,745.58	(\$240.91)	\$4,745.58	105.08%
60767 - Staff Search	\$0.00	\$0.00	0.00%	\$55.69	\$0.00	(\$55.69)	\$0.00	0.00%
60768 - Disability	\$0.00	\$168.93	0.00%	\$1,985.56	\$1,974.16	(\$11.40)	\$1,974.16	100.58%
60769 - Cafeteria Plan	\$42.00	\$60.00	70.00%	\$704.00	\$720.00	\$16.00	\$720.00	97.78%
Total Personnel Ministry	\$45,116.23	\$46,215.72	97.62%	\$540,342.17	\$549,670.00	\$9,327.83	\$549,670.00	98.30%
Maintenance and Operations								
General Maintenance								
70770 - Property Maintenance	\$88.00	\$416.63	21.12%	\$6,416.76	\$5,000.00	(\$1,416.76)	\$5,000.00	128.34%
70777 - Property Insurance	\$0.00	\$0.00	0.00%	\$12,515.43	\$13,000.00	\$484.57	\$13,000.00	96.27%
70778 - Janitorial Supplies	\$135.17	\$291.63	46.35%	\$2,457.84	\$3,500.00	\$1,042.16	\$3,500.00	70.22%
70795 - Landscaping	\$0.00	\$125.00	0.00%	\$255.94	\$1,500.00	\$1,244.06	\$1,500.00	17.06%
70798 - Security	\$760.00	\$500.00	152.00%	\$5,095.00	\$6,000.00	\$905.00	\$6,000.00	84.92%
Total General Maintenance	\$983.17	\$1,333.26	73.74%	\$26,740.97	\$29,000.00	\$2,259.03	\$29,000.00	92.21%
Utilities								
70791 - Electricity	\$4,768.80	\$4,833.37	98.66%	\$61,483.99	\$58,000.00	(\$3,483.99)	\$58,000.00	106.01%
70792 - Gas	\$1,313.01	\$1,250.00	105.04%	\$13,333.55	\$15,000.00	\$1,666.45	\$15,000.00	88.89%
70793 - Water	\$138.91	\$166.63	83.36%	\$1,633.04	\$2,000.00	\$366.96	\$2,000.00	81.65%
70794 - Telephone	\$325.44	\$416.63	78.11%	\$3,789.89	\$5,000.00	\$1,210.11	\$5,000.00	75.80%
Total Utilities	\$6,546.16	\$6,666.63	98.19%	\$80,240.47	\$80,000.00	(\$240.47)	\$80,000.00	100.30%
Total Maintenance and Operations	\$7,529.33	\$7,999.89	94.12%	\$106,981.44	\$109,000.00	\$2,018.56	\$109,000.00	98.15%
Debt Retirement								