

CGB-CC-0527

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MAY 17 2006  
FCC - MAILROOM



**Gravedigger Ministries, Inc**  
4363 Yates Road ■ College Park, Georgia 30337-4833  
www.GravediggerShow.com

15 May 2006

The Honorable Kevin J. Martin, Chairman  
**Federal Communications Commission**  
Office of the Secretary  
Attention: CGB Room 3-B431  
9300 East Hampton Drive  
Capitol Heights, Maryland 20743-3813

RE: Petition for Exemption from Closed Captioning Requirements on the basis of undue burden as described and authorized under 47 C.F.R. section 79.1(f)

Dear Chairman Martin:

*The Gravedigger Ministries, Inc.* is a Georgia corporation nonprofit I.R.C. section 501 (c) (3) organization in good standing. The primary function of this nonprofit ministry is to provide a one-hour talk show format Christian television program entitled "The Gravedigger Show" that appears on *WATC-TV Channel 57* in Norcross, Georgia on Friday evenings at 10:00 p.m. and Saturdays at 4:30 p.m., *WATC-TV Channel 57* in Atlanta on Fridays at 10:00 p.m. and Saturdays at 4:30 p.m. (Eastern), *WHDS-TV Channel 32* in Savannah, Georgia and Athens, Georgia on *W42AO* Fridays at 10:00 p.m. and Saturdays at 4:30 p.m. (Eastern), *People TV Channel 23* in Atlanta, Georgia on Mondays at 12:00 noon (Eastern), National airings on *Sky Angel* on Sundays at 1:00 a.m. and Tuesdays 3:00 p.m. (Eastern). The ministry maintains a Website with additional details and contact information, to-wit: [www.gravediggershow.com](http://www.gravediggershow.com)

**Petition for Exemption from Closed Captioning Requirements**

**Purpose of Rules:** "Closed captioning allows persons with hearing disabilities to have access to television programming by displaying the audio portion of a television program as text on the television screen." FCC Consumer Facts, Background, page 1. "Closed captioning provides a critical link to news, entertainment, and information for individuals who are deaf or hard-of-hearing." *Id.* at Benefits of Closed Captioning, page 1. The FCC

promulgated rules in 1997 and 1998 with a schedule of implementation by broadcasters. “There are two categories of exemptions from the closed captioning rules.” *Id.* at Exempt Programming, page 1.

The first is “Self Implementing Exemptions” that “operate automatically and programmers do not need to petition the FCC”. *Id.* at Self Implementing Exemptions, page 2. The other is “Exemptions Based on Undue Burden.” *Id.* at Exemptions Based on Under Burden, page 3.

“The FCC has established procedures for petitioning for an exemption from the closed captioning rules when compliance would pose an undue burden....A petition, which may be in the form of a letter, must include facts demonstrating that implementing closed captioning would impose an undue burden, which is defined as a significant difficulty or expense. *Id.* at Exemptions Based on Under Burden, page 3.

**Authority for Exemption:** The exemptions from the closed captioning rules as required under 47 C.F.R. section 79.1 are found in subsection (d) for self-implementing exemptions, and subsection (f) for those exemptions that pose an “undue hardship”. In furtherance of explaining what qualifies as an “undue hardship”, item 11 under subsection (f) states specifically:

“(11) Captioning **expense in excess of 2% of gross revenues.** No video programming provider shall be required to expend any money to caption any video programming if such expenditure would exceed 2% of the gross revenues received from that channel during the previous calendar year.”

The FCC Website goes on to clarify further: “A petition for exemption must be supported by sufficient evidence to demonstrate that compliance with the closed captioning requirements would cause an undue burden. Petitions must also be supported by an affidavit. This is the only process to seek a waiver or exemption of the closed captioning rules.” ([http://www.fcc/cgb/dro/caption\\_exemptions.html](http://www.fcc/cgb/dro/caption_exemptions.html)). It goes further under “Factors” as it states, “Undue burden shall be evaluated with regard to the individual outlet.”

### **Request for Exemption:**

#### *Background*

*The Gravedigger Ministries, Inc.* was founded on March 24, 2000. (See Affidavit of Joe Oreskovich, Exhibit “A”.) Shortly thereafter, the ministry completed its IRC form 1023 application for tax-exempt status. On or about January 22, 2002, the Internal Revenue Service issued its Determination Letter conferring tax-exempt status upon the corporation. (See Affidavit of Joe Oreskovich, Exhibit “B”.) In the year 2005, the

Internal Revenue Service required that the ministry provide a completed form number 8734. That form shows that in 2000-2001, the ministry generated a gross revenue of \$1,500.00; in 2001-2002, the ministry generated a gross revenue of \$14,716.00; in 2002-2003, the ministry generated a gross revenue of \$11,260.00; in 2003-2004, the ministry generated a gross revenue of \$13,485.00; and in 2004-2005, the ministry generated a gross revenue of \$22,933.00. (See Affidavit of Joe Oreskovich, Exhibit "C".) From March 24, 2000 until December 31, 2005, the ministry generated a total of \$63,894.00.

From January 1, 2006 through and including May 15, 2006, the ministry has generated revenues in the amount of \$14,461.67 (See Affidavit of Joe Oreskovich, paragraph "9".)

The ministry focuses on society's forgotten souls, and especially the homeless, those contemplating suicide, and those addicted to drugs and/or alcohol. The theme of the program is "Burying your shattered dreams" and a weekly re-enactment of the once-homeless Joe Oreskovich contemplating suicide when an Atlanta law enforcement person reached into his cardboard box and "extended that hand of hope". The testimony is compelling and the program has documented hundreds of aborted suicides, Christian "salvations", and those who have won the battle against addictions.

#### *Cost of Close Captioning*

Although *The Gravedigger Ministries, Inc* has never incurred the cost of having any of its programming enhanced with "Closed Captioning", our investigation suggests that the cost of this enhancement would substantially surprise two (2%) percent of our previous year's annual budget (2% of \$14,716 would total \$458) based upon \$12,000.00 at \$300 per hour for original programming (see [www.captions.org](http://www.captions.org) and [www.robson.org/capfaq](http://www.robson.org/capfaq) and [www.ncicap.org/acapintro.asp](http://www.ncicap.org/acapintro.asp) and [www.armorcaptioning.com](http://www.armorcaptioning.com) and [http://www.evertz.com/products\\_caption.php](http://www.evertz.com/products_caption.php) and [en.wikipedia.org/wiki/Closed\\_captioning](http://en.wikipedia.org/wiki/Closed_captioning))

It is realistic to assume that closed captioning services may cost upwards of \$300.00 per one hour of broadcast. The Gravedigger Show airs original video programming about 52 times per year, requiring about 40 hours of Close Captioning in one year. That would cost this small ministry approximately \$12,000.00 that overwhelmingly exceeds 100% of our gross annual revenues. Obviously and without bona fide discussion, requiring Gravedigger Ministries, Inc to enhance its broadcasts with Closed Captioning will essentially remove the ministry from the airwaves and destroy its primary purpose in being established: to produce and air a one-hour program with 40 number of original programs per year.

#### *Summary*

If the *Federal Communications Commission (FCC)* does not grant an exemption based upon the “undue burden” exemption as codified in 47 C.F.R. 71 (f) (11), then *The Gravedigger Show* shall cease to be a viable program and will cease to be on the air because the cost of compliance with the Closed Captioning Rules promulgated by the *FCC* would consume in excess of one hundred (100%) percent of the ministries annual budget.

We sincerely believe that the “undue burden” exemption to the Closed Captioning Rules as set forth in *1997 Report and Order* paragraphs 182-205, and the *1998 Reconsideration Order* paragraphs 108-112 clearly applies to the instant petition. It is our request that this Honorable Commission grant the Exemption requested in this Petition.

With kindest regards, I remain...

Sincerely yours,



Joe Oreskovich  
Founder and President  
*The Gravedigger Ministries, Inc.*

JO:gjp

Enclosure

cc: *The Gravedigger Ministries, Inc* board of directors

STATE OF GEORGIA    )  
                                  ) ss.  
COUNTY OF FULTON   )

**Affidavit of Joe Oreskovich**

The undersigned, having appeared before me an officer duly authorized to administer oaths, does hereby state, swear and depose as follows:

1.

My name is Joe Oreskovich. I am over the age of twenty-one (21) years. I give this Affidavit of my own personal knowledge and information. I am giving this Affidavit freely and willingly, without compensation of any kind and as a fully voluntary act.

2.

I reside at 4363 Yates Road, College Park, Georgia 30337-4833.

3.

I am the Founder and President of *The Gravedigger Ministries, Inc.*, a Georgia corporation in good standing under the laws of the State of Georgia as maintained by the Secretary of State of Georgia. The corporation was filed on or about March 24, 2000 and has operated as a nonprofit and ministry ever since.

4.

The primary function of this nonprofit ministry is to provide a one-hour talk show format Christian television program entitled "The Gravedigger Show" that appears on *WATC-TV Channel 57* in Norcross, Georgia on Friday evenings at 10:00 p.m. and Saturdays at 4:30 p.m., *WATC-TV Channel 57* in Atlanta on Fridays at 10:00 p.m. and Saturdays at 4:30 p.m. (Eastern), *WHDS-TV Channel 32* in Savannah, Georgia and Athens, Georgia on *W42AO* Fridays at 10:00 p.m. and Saturdays at 4:30 p.m. (Eastern), *People TV Channel 23* in Atlanta, Georgia on Mondays at 12:00 noon (Eastern), National airings on *Sky Angel* on Sundays at 1:00 a.m. and Tuesdays 3:00 p.m. (Eastern). The ministry maintains a Website with additional details and contact information, to-wit: [www.gravediggershow.com](http://www.gravediggershow.com)

5.

The ministry focuses on society's forgotten souls, and especially the homeless, those contemplating suicide, and those addicted to drugs and/or alcohol. The program format is to interview all kinds of folks that either have a powerful testimony or who are prominent and have worked on the issues related to the homeless, addicted or other forgotten members of our society. The theme of the program is "Burying your shattered dreams" and a weekly re-enactment of the once-homeless Joe Oreskovich contemplating suicide when an Atlanta law enforcement person reached into his cardboard box and "extended that hand of hope". The testimony is compelling and the program has documented hundreds of aborted suicides, Christian "salvations", and those who have won the battle against addictions.

6.

Attached hereto as Exhibit "A-1" is a true and correct copy of a cover letter from Stephen M. Kiser dated February 21, 2001, and the initial Articles of Incorporation, and Exhibit "A-2" is a true and correct copy of the Secretary of State Web Page showing that this ministry is in full "compliance" as of May 14, 2006

7.

Attached hereto as Exhibit "B-1" is a true and correct copy of the Internal Revenue Service Determination Letter dated January 22, 2002, conferring tax-exempt status upon the corporation, and Exhibit "B-2" showing the online registration with the Secretary of State receipt on or about March 13, 2006, and Exhibit "B-3" showing that the corporation is in good standing as of May 14, 2006.

8.

Attached hereto as Exhibit "C" is a true and correct copy of the Internal Revenue Service Form 8734 entitled "Support Schedule for Advance Ruling Period", the original of which was filed in 2005.

9.

In the year 2005, the Internal Revenue Service required that the ministry provide a completed form number 8734. That form shows that in 2000-2001, the ministry generated a gross revenue of \$1,500.00; in 2001-2002, the ministry generated a gross revenue of \$14,716.00; in 2002-2003, the ministry generated a gross revenue of \$11,260.00; in 2003-2004, the ministry generated a gross revenue of \$13,485.00; and in 2004-2005, the ministry generated a gross revenue of \$22,933.00. From March 24, 2000

until December 31, 2005, the ministry generated a total of \$63,894.00. From January 1, 2006 through and including May 15, 2006, the ministry has generated revenues in the amount of \$14,461.67

10.

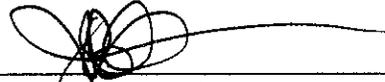
This Affidavit is being given in conjunction with a Petition being filed with the *Federal Communications Commission (FCC)* seeking an exemption from The Gravedigger Show having to comply with Closed Captioning Rules requiring broadcast programming to enhance its program with Closed Captioning.

11.

Further saith the Affiant not.

This 16 day of May 2006.

AFFIANT:



\_\_\_\_\_  
Joe Oreskovich  
Founder and President  
*The Gravedigger Ministries, Inc.*

SWORN TO AND SUBSCRIBED before me  
this 16 day of May 2006.

  
\_\_\_\_\_  
NOTARY PUBLIC

My commission expires:

**Notary Public, Cobb County, Georgia**  
My Commission Expires April 18, 2008

February 21, 2001

Mr. Joe Oreskovich  
4363 Yates Road  
College Park, Georgia 30337

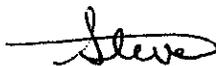
RE: Grave Diggers Ministries, Inc.

Dear Joe:

As per our phone conversation of yesterday, please find enclosed herein a copy of By-Laws for the above referenced corporation. This is a draft of the proposed By-Laws. If such By-Laws are satisfactory, they need to be executed.

If you have any further questions, or if I can be of further assistance, please feel free to contact me at your convenience.

Sincerely,



Stephen M. Kiser

Enclosure

SMK/tsk

# GRAVE DIGGERS MINISTRIES, INC.

## ARTICLE I -- NAME

The name of this organization shall be Grave Diggers Ministries, Inc.

## ARTICLE II -- PURPOSE

SECTION I -- The purposes of this Organization are:

- a. To promote the general ministry and Love of God.
- b. To foster the development of programs of worship and ministry.
- c. To encourage all individuals to turn to God for assistance.
- d. To advise and aid those ministered to.
- e. To promote public awareness.
- f. To solicit and accept donations and raise funds for the accomplishment of the above.

## SECTION II

This organization is non-profit, non-political, non-sectarian. No part of any net earnings shall inure to the benefit of any member or individual and no officer or director of the Organization shall receive any compensation for his service as an officer or director..

## ARTICLE VI -- TERMS OF OFFICE

### SECTION 1

The officers, directors and officers of the corporation shall serve for a term of one (1) year, beginning on September 1 follow their election, or until qualification of their successors.

### SECTION 2

No person shall be elected to the same position for more than three consecutive terms except the President and the Registered Agent.

### SECTION 3

All vacancies in the elected position, except that of President, shall be filled for the unexpired term by persons elected by the Executive Board.

## ARTICLE III -- MEETINGS

### SECTION 1

Regular meetings of the Directors shall be held each month unless the Directors shall vote to omit certain meetings.

### SECTION 2

The regular meeting in April shall be designated as the Annual Meeting for the election of officers and directors of the corporation. Officers and Directors shall assume office September 1.

### SECTION 3

Special meetings may be called by the President upon approval of a majority of the Board of Directors.

### SECTION 4

A quorum shall consist of 4 of the Directors.

## ARTICLE IV -- FISCAL YEAR

GRAVE DIGGERS/ 5194-BYLAWS

The fiscal year shall begin September 1 and end August 31.

Jan 1 Dec 31

---

appoint the chairperson of all committees, with the approval of the Board, and supervise directly or indirectly their work, except the Nominating Committee. The President shall appoint special committees as required. The President shall act as the executive officer of the Corporation and, in general perform the duties usually associated with the office of President.

## SECTION 2

The Vice-President shall succeed to the Presidency in case of a vacancy in that office and shall perform the duties of the President in his absence or disability. The Vice-President shall undertake such other responsibilities as the President may assign and act as Membership Chairperson.

## SECTION 3

The Secretary shall handle the correspondence of the Corporation and maintain a record of the proceedings of all meetings of the Board. The Secretary shall be custodian of all records of the Corporation other than financial records.

## SECTION 4

The Treasurer shall receive all revenues of the Corporation and maintain a complete and accurate Account of all funds received and disbursed. The Treasurer shall deposit and disburse all such funds. The Treasurer may be bonded in an amount to be determined by the Board. The Treasurer shall present an annual report to the President to be read to the Board immediately after the close of the fiscal year, listing all receipts and all disbursements by budget categories. ~~The financial records shall be audited annually by a qualified auditor other than the Treasurer.~~

## ARTICLE VIII -- ELECTIONS

### SECTION 1

There shall be a Nominating Committee composed of three Directors appointed by the President, prior to the meeting in March.

The committee shall prepare a slate of candidates for election as officers and directors and shall secure the consent of its nominees to serve if elected. It shall report its nominations at the meeting prior to the Annual Meeting.

ARTICLE IX - CORPORATE STANDING

This organization shall be incorporated as a non-profit corporation under the applicable laws of the State of Georgia.

ARTICLE X - DISSOLUTION

In the event of the dissolution of this Organization or in the event it shall cease to exist for the stated purposes, all the property and its assets shall be distributed to an organization or agency serving only similar purposes as set forth herein, which agency or organization has been granted exemption from Federal Income Tax under the provision of Section 501 (c) 3 of the Internal Revenue Code.

Under no circumstances shall any of the property or assets of this organization during the existence and/or upon the dissolution thereof go and be distributed to any officer, Director or subsidiary of this Organization.

ARTICLE XII -- PARLIAMENTARY AUTHORITY

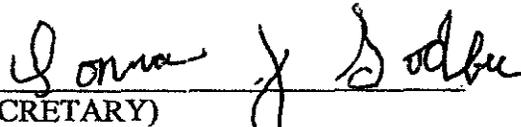
Robert's Rules of Order shall govern the conduct of business in all cases in which they are applicable and not in conflict with this Constitution and By-Laws.

THESE ARE THE CURRENT BY-LAWS APPROVED AND ADOPTED BY THE DIRECTORS OF GRAVE DIGGERS MINISTRIES, INC. ON 3/01/2001 2000.

SIGNED:

  
\_\_\_\_\_  
(PRESIDENT)

SIGNED:

  
\_\_\_\_\_  
(SECRETARY)



SECRETARY OF STATE

Cathy Cox



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- ▶ SECURITIES
- ▶ STATE CAPITOL

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- Online Orders
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Search Type: Starting      Search Criteria: Gravedigger  
 With  
 Search Date: 5/14/2006      Search Time: 08:49

Click on the Business Entity Name or Control No to view more information.

Records Found: 1

Business Entity Name	Control No	Type	Status	Entity Creation Date
GRAVE DIGGERS MINISTRIES, INC.	0014581	Non-Profit Corporation	Active/Compliance	3/24/2000

Records Returned 1 of 1 total 1

Date: **JAN 22 2002**

GRAVE DIGGERS MINISTRIES INC  
4363 YATES RD  
COLLEGE PARK, GA 30337

Employer Identification Number:  
██████████  
DLN:  
██████████  
Contact Person:  
PERCY E DOWD ID# 95100  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
509(a)(1)  
Advance Ruling Period Begins:  
March 24, 2000  
Advance Ruling Period Ends:  
December 31, 2004  
Addendum Applies:  
No

Dear Applicant:

Based on information you 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).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

Director, EO Ratings & Agreements  
P.O. Box 2508  
Cincinnati, OH 45201

Date: May 15, 2001

GRAVE DIGGERS MINISTRIES INC  
4363 YATES RD  
COLLEGE PARK, GA 30337

Employer Identification Number:

Document Locator Number:

Toll Free Number: 877-829-5500  
FAX Number: 513-263-3756  
Application Form: 1023  
User Fee Paid: \$500.00

### ***Acknowledgement of Your Request***

We received your application for exemption from federal income tax. When communicating with us, please refer to the employer identification number and document locator number shown above.

### ***What Happens Next?***

Your application was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some applications based on this review. If this is the case, you will receive a letter stating that you are exempt from federal income tax.

If the initial review indicates that additional information or changes are necessary, your application will be assigned to an Exempt Organization Specialist who will call or write you. We assign applications in the order we receive them.

If the additional information indicates that you qualify for exemption, you will receive a letter stating that you are exempt from federal income tax. If you do not qualify for exemption, we will send you a letter telling you why we believe you do not qualify and will include a complete explanation of your appeal rights.

The IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

### ***How long will this process take?***

Normally, you may expect to hear from us within 120 days. If you do not, call our toll free number between the hours of 8 a.m. and 9:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your application. If you would rather write than call, please include a copy of this notice with your correspondence.



CATHY COX  
Secretary of State

STATE OF GEORGIA  
2006 ANNUAL REGISTRATION  
CORPORATIONS DIVISION  
Office of Secretary of State  
(404) 656-2817

ENRICO M. ROBINSON  
Director

**Thank you for registering online.**

**Your Tracking Number Is: 20060314012310975**

**Please PRINT this receipt for your records.**

---

**ENTITY-CONTROL-NUMBER: 0014581**

**TOTAL CHARGED: \$30.00**

**ENTITY INFORMATION**

ENTITY-NAME: GRAVE DIGGERS MINISTRIES, INC.  
PRINCIPAL-ADDRESS: 4363 YATES RD  
PRINCIPAL-CITY: COLLEGE PARK  
PRINCIPAL-STATE: GA  
PRINCIPAL-ZIP: 303374833  
REGAGENT-NAME: STEPHEN M. KISER  
REGAGENT-ADDRESS: 300 PRIME POINT, STE 100  
REGAGENT-CITY: PEACHTREE CITY  
REGAGENT-STATE: GA  
REGAGENT-ZIP: 30269  
REGAGENT-COUNTY: FULTON

**CEO INFORMATION**

NAME: JOE ORESKOVICH  
ADDRESS: 4363 YATES ROAD  
CITY: COLLEGE PARK  
STATE: GA  
ZIP CODE: 30337

**CFO INFORMATION**

NAME: LAIMON GODEL  
ADDRESS: 2728 CLAIRMONT ROAD NE  
CITY: ATLANTA  
STATE: GA



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  - Annual Registration**
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  - Online**
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  - ▶ **Register for Online**
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Search Type: Starting      Search Criteria: Gravedigger With

Search Date: 5/14/2006      Search Time: 08:49

Click on the Business Entity Name or Control No to view more information.

Records Found: 1

Business Entity Name	Control No	Type	Status	Entity Creation Date
GRAVE DIGGERS MINISTRIES, INC.	0014581	Non-Profit Corporation	Active/Compliance	3/24/2000

Records Returned 1 of 1 total 1

**Support Schedule for Advance Ruling Period**

Please refer to the separate instructions for assistance in completing this schedule. For additional help, call IRS Exempt Organizations Customer Services toll free at 1-877-829-5500.

For tax years beginning \_\_\_\_\_ and ending \_\_\_\_\_, 20\_\_

Print or type. See Specific Instructions.	Name of organization <b>GRAVE DIGGER MINISTRIES INC</b>		Employer identification number [REDACTED]
	Number and street for P.O. box number if mail is not delivered to street address <b>4363 VATES ROAD</b>		Room/suite [REDACTED]
	City or town, state, and ZIP + 4 <b>COLLEGE PARK GA 30337-4833</b>		Telephone number [REDACTED]
			E-mail address Fax number ( )

- Notes:
- Get Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), and its separate instructions before you complete this form.
  - If you did not receive any support for a given year, show financial data for the year by indicating -0- or none.
  - Year 1 should reflect support received as of the date legally organized, unless otherwise specified in the determination letter.
  - Organizations that filed Form 990 or 990-EZ will be able to use information reported on Schedule A, Part IV-A, to complete this form.

Calendar year (or fiscal year beginning in) ▶	(a) Year 5	(b) Year 4	(c) Year 3	(d) Year 2	(e) Year 1 (See Note above)	(f) Total of Years 1 through 5
1 Gifts, grants, and contributions received. (Do not include unusual grants. See line 14.) . . . . .	22933	13485	11260	14716	1500	63894
2 Membership fees received . . . . .						
3 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose . . . . .						
4 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . . . . .						
5 Net income from unrelated business activities not included in line 4 . . . . .						
6 Tax revenues levied for your benefit and either paid to you or expended on your behalf . . . . .						
7 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge . . . . .						
8 Other income. Attach a schedule. Do not include gain (or loss) from sale of capital assets . . . . .						
9 Total of lines 1 through 8 . . . . .	22933	13485	11260	14716	1500	63894
10 Line 8 minus line 3 . . . . .	22933	13485	11260	14716	1500	63894
11 Enter 1% of line 9 . . . . .	229	135	113	147	15	

12 If you are an organization that normally receives a substantial part of your support from a governmental unit or from the general public, complete lines 12a through 12f. (Sections 509(a)(1) and 170(b)(1)(A)(vi)). If you want the IRS to compute your public support test as a section 509(a)(1) and 170(b)(1)(A)(vi) organization, complete only lines 12a and 12b.

a	Enter 2% of amount in column (f), line 10	12a	1278
b	Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for Year 5 through Year 1 exceeded the amount shown in line 12a. Enter the total of all these excess amounts	12b	11776
c	Total support for section 509(a)(1) test: Enter line 10, column (f)	12c	63894
d	Add: Amounts from column (f) for lines: 4 _____ 5 _____ 8 _____ 12b _____	12d	-0-
e	Public support (line 12c minus line 12d total)	12e	63894
f	Public support percentage (line 12e (numerator) divided by line 12c (denominator))	12f	100 %

13 If you are an organization that normally receives: (1) more than 33% of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, and (2) no more than 33% of your support from gross investment income and net unrelated business taxable income from businesses acquired by the organization after June 30, 1975, complete lines 13a through 13h. (Section 509(a)(2)). If you want the IRS to compute your public support test as a section 509(a)(2) organization, complete only lines 13a and 13b.

a For amounts included in lines 1, 2, and 3 that were received from a "disqualified person," attach a list showing the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:  
(Year 5) \_\_\_\_\_ (Year 4) \_\_\_\_\_ (Year 3) \_\_\_\_\_ (Year 2) \_\_\_\_\_ (Year 1) \_\_\_\_\_

b For any amount included in line 3 that was received from each person (other than "disqualified persons"), attach a list showing the name of, and amount received for each year, that was more than the larger of (1) the amount on line 11 for the year or (2) \$5,000. (include in the list organizations as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:  
(Year 5) \_\_\_\_\_ (Year 4) \_\_\_\_\_ (Year 3) \_\_\_\_\_ (Year 2) \_\_\_\_\_ (Year 1) \_\_\_\_\_

c	Add: Amounts from column (f) for lines: 1 _____ 2 _____ 3 _____ 6 _____ 7 _____	13c	
d	Add: Line 13a total _____ and line 13b total _____	13d	
e	Public support (line 13c total minus line 13d total)	13e	
f	Total support for section 509(a)(2) test: Enter amount from line 9, column (f)	13f	
g	Public support percentage (line 13e (numerator) divided by line 13f (denominator))	13g	%
h	Investment income percentage (line 4, column (f) (numerator) divided by line 13f (denominator))	13h	%

14 Unusual Grants: For an organization described in line 12 or 13 that received any unusual grants during Year 5 through Year 1, attach a list showing for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 1.

List the amount of unusual grants excluded for each year below.

(Year 5) \_\_\_\_\_ (Year 4) \_\_\_\_\_ (Year 3) \_\_\_\_\_ (Year 2) \_\_\_\_\_ (Year 1) \_\_\_\_\_

15 Please list the name and telephone number of an officer, director, or trustee who can be contacted during business hours if we need more information. If someone other than an officer, director, or trustee will represent the organization, attach a properly completed Form 2848, Power of Attorney.

Name: \_\_\_\_\_  
Type or print name and title.

Phone: ( ) \_\_\_\_\_ Fax Number (if available): ( ) \_\_\_\_\_

Please Sign Here

I declare under the penalties of perjury that I am authorized to sign this form on behalf of the above organization and that I have examined this form, including the accompanying attachments, and to the best of my knowledge it is true, correct, and complete.

Signature of officer, director, or trustee \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title or authority of signer \_\_\_\_\_



**GRAVE DIGGER MINISTRIES, INC.**

**EIN:** [REDACTED]

**Attachment to Form 8734**

**Support Schedule for Advance Ruling Period**

Line 12b:

<b>Contributor</b>	<b>Amount</b>
Heinz Wegener	1,722
Martha Grogin	1,722
Bob Johnson	1,222
Turner Broadcasting System	722
Aldrich Church Builders	3,222
Robert Caneccio	1,422
Jeff Albert, MD	1,422
Listman Homes	322
Total	<u>11,776</u>

P. O. BOX 2508  
CINCINNATI, OH 45201

Date: JUN 20 2005

GRAVE DIGGERS MINISTRIES INC  
4363 YATES RD  
COLLEGE PARK, GA 30337-4833

Employer Identification Number:

DLN:

Contact Person: JOHN JENNEWEIN ID# 31307  
Contact Telephone Number: (877) 829-5500  
Public Charity Status: 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated January 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

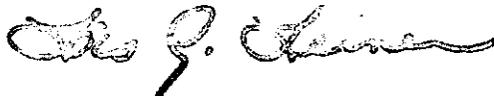
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)