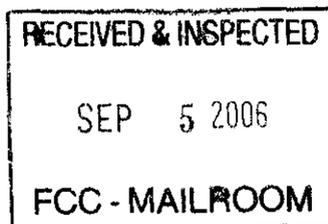


CGB CC-0584

Control Track, Inc.
P.O. Box 560124
Orlando, Florida 32856-0124



August 10, 2006

Commissions's Secretary
Office of The Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street SW
Washington, DC 20554

RE: REQUEST FOR EXEMPTION FROM COMMISSION'S CLOSED CAPTIONING RULES

This petition is to request exemption from the Closed Captioning Requirements, under Section 79.1 of the Commission's rules, 47 C.F.R. and 79.1. The rules for closed captioning would cause an undue burden on Control Track's ability to continue airing. We feel our show qualifies for an exemption for the reasons as stated below:

Part 79.1 – Section (F)

Control Track would have an undue burden if it has to comply with the closed captioning rules for the following reasons:

INTRODUCTION

1. Control Track is a 501c3 organization as determined by the Internal Revenue Service on January 11, 2006 (**Documentation attached**).
2. Control Track is a 30-minute weekly Christian music video show.
3. The main purpose of Control Track is to provide positive Christian programming to the youth of today and to spread the gospel through Christian music videos and testimonies of those involved in the industry.

NATURE AND COSTS OF CLOSED CAPTIONING

1. In order to comply with these rules, we would have to outsource our completed shows to have closed captioning services provided. We have researched the costs for doing so and the costs would equal approximately \$300 per show (\$10 per minute of programming). Based on producing 52 weekly shows per year, our cost for closed captioning alone would total \$ 15,500 (Our total annual budget for 2006 is \$ 7,000)

4. All of Control Track's income is derived from donations. We are a faith-based organization.
5. "Control Track" is produced in a home studio using very minimal video editing equipment and volunteers to edit the program. Using this home studio, our current production costs (WITHOUT CLOSED CAPTIONING COSTS) per program are approximately \$ 100 per show (this \$ 100 is currently paid from my personal account as a donation to Control Track). With the added expense of closed captioning at \$ 300 per show, this would bring the total cost per show to \$ 400, which in turn quadruples the cost of producing a single show.

As part of our commitment to be able to provide additional readable titling for our viewers we could increase time allotted for lowers thirds to be shown on the screen. This would include artist, song title, album and record company as well as increasing time for lower thirds on guests. This could be accomplished without the additional expense of closed captioning the entire show.

IMPACT ON THE OPERATION OF THE PROGRAM OWNER

1. To have the closed captioning expense added would cause an undue burden in that Control Track cannot afford this expense given the financial resources and the size of our volunteer staff. The impact is that we would not be able to continue broadcasting and in turn would not be able to reach a generation of young people that need to hear a positive message and music that can inspire them.

FINANCIAL RESOURCES

1. Based on our annual budget of \$ 7,000 and having to pay for closed captioning costs that would bring our net loss for the year to $-\$8,600$ (This does not take into account ANY other expenses to produce Control Track). (Anticipated income of \$ 7,000 less \$15,600 (52 weekly shows at \$ 300 per show). **(Documentation of Anticipated Income as filed with our Form 1023 for tax-exempt status attached).**
2. The current balance of Control Track's business checking account is \$ 2, 676.80. **(Copies of bank statements from April 2006 through July 2006 are attached).**
3. We have had donations this year totaling \$ 484.50. Expenses for the month of July will total approximately \$ 900 for industry event we attended to acquire video footage to cover approximately 6 months of programming. (Bills for this event have not been received so this is just an estimate).

4. We anticipate approximately \$ 1,000 additional donations for 2006.

TYPE OF OPERATIONS OF THE PROGRAM PROVIDER

1. Control Track is focused on spreading the gospel message to help edify and raise up the youth of today so they can live a positive and productive life. Control Track reaches these young people through the broadcast of its program of Christian music videos and testimonies.

OTHER FACTORS

1. Our facilities do not offer the closed captioning option without outsourcing, which causes the undue burden for the reasons mentioned in the preceding paragraphs.

SUMMARY

1. As shown in the preceding discussion and in the attached documents, we believe we should be entitled to an exemption to the closed captioning requirements and truly believe that the requirements for closed captioning would cause an undue burden on the ministry of Control Track. The costs of closed captioning would greatly impact the continued broadcast of the program. The resources available do not compare to the level of resources in the mainstream media. We thank you for your consideration of this request. If you need any additional information or documentation, please contact me at the address provided below.

Sincerely,



Alan J. Rasmussen
President

Control Track, Inc.
P.O. Box 560124
Orlando, Florida 32856-0124
(407) 281-0878
(407) 249-0597 FAX

Enclosures

AFFADAVIT

I, Alan J. Rasmussen, President of Control Track, Inc., have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Control Track, Inc., and upon known information and belief, do hereby affirm the statements and documentation pertaining to the organization as true and accurate.

Alan J. Rasmussen
Alan J. Rasmussen, President
Control Track, Inc.

8-10-06
Date

Sharon E. Carr



SHARON E. CARR
MY COMMISSION # DD 231217
EXPIRES: August 17, 2007
Rendered Thru Budget Notary Services

State of Florida
County of LAKE
The foregoing instrument was acknowledged
and subscribed before me this 10th
day of AUGUST, 2006, by
ALAN RASMUSSEN who is
personally known to me or who has
produced _____ as
identification.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 11 2006

CONTROL TRACK INC
C/O ALAN RASMUSSEN
PO BOX 560124
ORLANDO, FL 32856

Employer Identification Number:

DLN:

Contact Person: YVONNE LIGGETT ID# 31296
Contact Telephone Number: (877) 829-5500
Accounting Period Ending: December 31
Public Charity Status: 170(b)(1)(A)(vi)
Form 990 Required: Yes
Effective Date of Exemption: February 16, 2005
Contribution Deductibility: Yes
Advance Ruling Ending Date: December 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

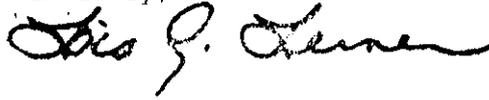
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

CONTROL TRACK INC

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Statute Extension



Consumer's Certificate of Exemption

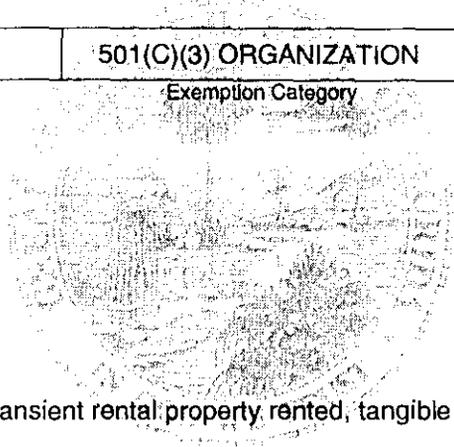
Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
02/08/06

[REDACTED]	01/19/2006	01/31/2011	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

CONTROL TRACK INC
4505 FETROW DR
ORLANDO FL 32812-8011



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

Part IX - Financial Data

Revenues	2005	2006	2007
Gifts/Grants/Donations/Contributions	\$5,000	\$7,000	\$10,000
Member Dues or Fees	\$0	\$0	\$0
Sale of Goods & Services			
Music/Video Productions	\$1,000	\$2,000	\$4,500
Other Income			
Fundraising Income	\$0	\$0	\$0

Expenses	2005	2006	2007
Line 14 - Fundraising Expenses	\$500	\$750	\$1,000
Line 15 - Grants, Donations, Gifts to Others	\$0	\$0	\$0
Line 17 - Director/Officer Compensation			
Alan Rasmussen, 20 hrs/wk	\$2,000	\$3,500	\$5,000
Debbie Glass, 5 hrs/wk	\$500	\$750	\$1,000
Julie Kotze, 5 hrs/wk	\$250	\$500	\$1,000
Line 18 - Other Salaries and Wages	\$250	\$500	\$1,000
Line 20 - Occupancy (rent, utilities, etc.)			
Rent	\$0	\$0	\$500
Utilities	\$0	\$0	\$500
Line 23 - Other Expenses			
Program Expenses	\$400	\$450	\$500
Repairs & Maintenance	\$100	\$150	\$200
Office Supplies	\$200	\$250	\$500
Telephone	\$150	\$175	\$200
Internet Expense	\$100	\$150	\$300
Delivery & Postage	\$150	\$175	\$400
Printing Costs	\$400	\$450	\$800
Transportation Costs (Gas, Lodging, etc)	\$500	\$600	\$800
Permits & Licenses	\$400	\$450	\$500
Insurance	\$100	\$150	\$300
Other Expenses Subtotal	\$2,500	\$3,000	\$4,500

Part IX - Financial Data

b. Balance Sheet

Assets	As of: 03/31/2005
Line 8 - Depreciable and depletable assets	
* Computer Editing System Includes:	\$5,000
800 Ghz Computer	
80 gig hard drive	
Adobe Premiere 5.0 editing software	
Pinnacle systems editing graphics board.	

* Computer Editing System Donated by Alan Rasmussen



Non-Profit Checking

01 [REDACTED] 031 130

0 38

66,479

WACHOVIA

00022184 01 AT 0.308 01 3DG 81



CONTROL TRACK INC
PO BOX 560124
ORLANDO FL 32856

CB

Non-Profit Checking

4/12/2006 thru 4/28/2006

Account number: [REDACTED]

Account owner(s): CONTROL TRACK INC

Account Summary

Opening balance 4/12	\$0.00
Deposits and other credits	2,340.00 +
Closing balance 4/28	\$2,340.00

Deposits and Other Credits

Date	Amount	Description
4/13	2,340.00	DEPOSIT
Total	\$2,340.00	

Daily Balance Summary

Dates	Amount	Dates	Amount	Dates	Amount
4/13	2,340.00				



Non-Profit Checking

01 [REDACTED] 031 130 0 38 81,240

WACHOVIA

00026140 01 AT 0.308 01 3DG 101



CONTROL TRACK INC
PO BOX 560124
ORLANDO FL 32856

CB

Non-Profit Checking

4/29/2006 thru 5/31/2006

Account number: [REDACTED]
Account owner(s): CONTROL TRACK INC

Account Summary

Opening balance 4/29	\$2,340.00
Closing balance 5/31	\$2,340.00



Non-Profit Checking

01 [REDACTED] 031 130 0 38 85,294

00028240 01 AT 0.308 01 3DG 102



CONTROL TRACK INC
PO BOX 560124
ORLANDO FL 32856

CB

WACHOVIA

Non-Profit Checking

6/01/2006 thru 6/30/2006

Account number: [REDACTED]
Account owner(s): CONTROL TRACK INC

Account Summary

Opening balance 6/01	\$2,340.00
Checks	147.70 -
Closing balance 6/30	\$2,192.30

Checks

Number	Amount	Date posted	Number	Amount	Date posted	Number	Amount	Date posted
0091	147.70	6/22	Total	\$147.70				

Daily Balance Summary

Dates	Amount	Dates	Amount	Dates	Amount
6/22	2,192.30				



Non-Profit Checking

WACHOVIA

0 38 74,046

00024414 01 AT 0.308 01 3DG 89



CONTROL TRACK INC
PO BOX 560124
ORLANDO FL 32856

CB

Non-Profit Checking

7/01/2006 thru 7/31/2006

Account number: [REDACTED]
Account owner(s): CONTROL TRACK INC

Account Summary

Opening balance 7/01	\$2,192.30
Deposits and other credits	484.50 +
Closing balance 7/31	\$2,676.80

Deposits and Other Credits

Date	Amount	Description
7/20	164.50	DEPOSIT
7/21	320.00	DEPOSIT
Total	\$484.50	

Daily Balance Summary

Dates	Amount	Dates	Amount
7/20	2,356.80	7/21	2,676.80