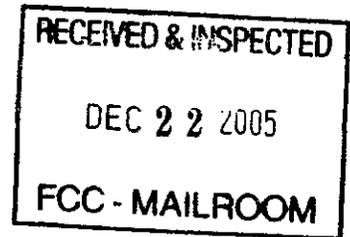


CGB-CC-0062



A&S Media, LLC
1119 E. Clinton Ave.
Huntsville, AL 35801
256-520-6481 - 256-655-9191
Fax: 256-519-6398



December 21, 2005

Commission's Secretary
Office of the Secretary
Federal Communications Commission
Attention: CGB 3-B431

Re: Exemption to Closed Captioning Requirements for *The Remax Showcase of Homes*

To whom it may concern,
Please accept this letter as a written request for an exemption to the closed captioning requirements for *The Remax Showcase of Homes*.

The Remax Showcase of Homes is a 30-minute, weekly, real estate show airing on WAFF in Huntsville, Alabama at 9a.m. each Sunday morning, 48 weeks per year.

A&S Media, LLC is a video production company in Huntsville, Alabama. A&S Media, LLC began business on November 1, 2004. A&S Media, LLC is jointly owned by Steven Pope and Alicia Bell with no other employees. Since A&S Media, LLC has only been in business for 13 ½ months, financial records are limited. However, A&S Media, LLC will be happy to provide updated financial records once accounting is completed for 2005 taxes.

We ask for the exemption for the following reasons.

1. *The Remax Showcase of Homes* is a locally produced and distributed non-news program with no repeat value. *The Remax Showcase of Homes* can not ever be repeated. The show is shot, edited and provided to the television station within a seven day time frame because of the time sensitive nature of the show. Once the show airs, it can not be aired at any time in the future as the information would no longer be accurate.
2. Providing captions for *The Remax Showcase of Homes* would create an undue burden on A&S Media, LLC. Since *The Remax Showcase of Homes* is completed in its entirety within seven days, the time required to ship the show to a captioning service, have it captioned then shipped to the television station, does not exist for us. Furthermore, the cost to have captioning done within 36 to 48 hours would be beyond our financial means. (Please see attached financial documents.) We

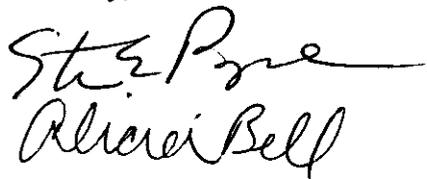
invoice \$1,800 per episode of *The Remax Showcase of Homes*. Having captioning on *The Remax Showcase of Homes*, under this deadline would cost between \$400 and \$500 per episode. This cost would be at least 20% of the show's cost. This is beyond what any of our sponsors are willing to absorb. A&S Media, LLC would be in danger of going out of business if required to absorb this cost. Another solution would be to purchase the necessary equipment ourselves. After doing the research to determine what equipment would be needed, we have concluded that the cost would be between \$11,000 and \$13,000. This amount represents at least 12% of the yearly billing for *The Remax Showcase of Homes*. That 12% would be a serious problem for A&S Media, LLC. The yearly gross income for A&S Media, LLC is approximately \$100,000, well below \$3,000,000.

3. Closed captioning of *The Remax Showcase of Homes* would be detrimental to the hearing impaired. Each episode of *The Remax Showcase of Homes* features between 38 and 40 properties. Each property is covered with on screen font for the entire duration of the featured property. The on screen fonts include the realtor's name, realtor's phone number, street address of property, asking price and MLS website address. (See attached screen shots.) This information is the pertinent information for the property that all viewers must have for the show to have value. Without this information, a hearing impaired person would be left out. The verbal script that would be captioned would cover the on screen fonts when captioning is turned on. The script never mentions this vital information. (Please see attached script.)

We believe that any of these reasons should exempt *The Remax Showcase of Homes* from closed captioning requirements. However, we believe the third reason stated shows that closed captioning would actually be contrary to the benefits for the hearing impaired.

If there are any additional documents or information needed, please do not hesitate to request it.

Thank you very much.
Sincerely,

The image shows two handwritten signatures in black ink. The first signature is 'Steven Pope' and the second is 'Alicia Bell'. Both are written in a cursive, flowing style.

Steven Pope, Owner
Alicia Bell, Owner

U.S. Return of Partnership Income

OMB No. 1545-0099

2004

For calendar year 2004, or tax year beginning _____, and ending _____
▶ See separate instructions.

A Principal business activity Video Production	Use the IRS label. Otherwise, print or type.	Name of partnership A&S Media, LLC	D Employer identification no.	
B Principal product or service Video Production		Number, street, and room or suite no. If a P.O. box, see page 14 of the instructions. 1119 E. Clinton Avenue	E Date business started 11/1/2004	
C Business code number 512100		City or town Huntsville	State AL	ZIP code 35801

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) _____
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year _____

Caution: Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a	6,680		
	b Less returns and allowances	1b	450	1c	6,230
	2 Cost of goods sold (Schedule A, line 8)	2			516
	3 Gross profit. Subtract line 2 from line 1c	3			5,714
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)	4			0
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5			0
	6 Net gain (loss) from Form 4797, Part II, line 17	6			0
	7 Other income (loss) (attach statement)	7			0
8 Total income (loss). Combine lines 3 through 7	8			5,714	
Deductions	9 Salaries and wages (other than to partners) (less employment credits)	9			0
	10 Guaranteed payments to partners	10			0
	11 Repairs and maintenance	11			0
	12 Bad debts	12			0
	13 Rent	13			0
	14 Taxes and licenses	14			580
	15 Interest	15			0
	16 a Depreciation (if required, attach Form 4562)	16a	0		
	b Less depreciation reported on Schedule A and elsewhere on return	16b	0	16c	0
	17 Depletion (Do not deduct oil and gas depletion.)	17			0
	18 Retirement plans, etc.	18			0
	19 Employee benefit programs	19			0
	20 Other deductions (attach statement)	20			9
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21			589	
22 Ordinary business income (loss). Subtract line 21 from line 8	22			5,125	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.
 Signature of general partner or limited liability company member manager: [Signature] Date: 8-10-05
 May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only	Preparer's signature: <u>[Signature]</u>	Date: <u>8/8/2005</u>	Check if self-employed: <input checked="" type="checkbox"/>	Preparer's SSN or PTIN: _____
	Firm's name (or yours if self-employed), address, and ZIP code: <u>Precision Tax and Accounting Service</u> <u>810 C Hwy 43 South</u> <u>Saraland</u>	State: <u>AL</u>	EIN: _____	Phone no: <u>(251)679-0705</u> ZIP code: <u>36571</u>

Schedule A Cost of Goods Sold (see page 19 of the instructions)

1	Inventory at beginning of year	1	
2	Purchases less cost of items withdrawn for personal use	2	516
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	516
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	516

9 a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (specify method used and attach explanation) _____

b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? Yes No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation.

Schedule B Other Information

		Yes	No
1	What type of entity is filing this return? Check the applicable box:		
a	<input type="checkbox"/> Domestic general partnership		
b	<input type="checkbox"/> Domestic limited partnership		
c	<input checked="" type="checkbox"/> Domestic limited liability company		
d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership		
f	<input type="checkbox"/> Other _____		
2	Are any partners in this partnership also partnerships?		X
3	During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If yes, see instructions for required attachment		X
4	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		X
5	Does this partnership meet all three of the following requirements? a The partnership's total receipts for the tax year were less than \$250,000; b The partnership's total assets at the end of the tax year were less than \$600,000; and c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item N on Schedule K-1	X	
6	Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805 and 8813. See page 20 of the instructions		X
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		X
8	Has this partnership filed, or is it required to file, Form 8264, Application for Registration of a Tax Shelter?		X
9	At any time during calendar year 2004, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. _____		X
10	During the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520. See page 21 of the instructions		X
11	Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under <i>Elections Made By the Partnership</i> on page 9 of the instructions		X
12	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return _____		

Designation of Tax Matters Partner (see page 21 of the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP	▶ Steven E Pope	Identifying number of TMP	▶
Address of designated TMP	▶ 1119 East Clinton Avenue Huntsville	AL	35801

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	5,125
	2 Net rental real estate income (loss) (attach Form 8825)	2	0
	3 a Other gross rental income (loss)	3a	0
	b Expenses from other rental activities (attach statement)	3b	0
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	0
	4 Guaranteed payments	4	0
	5 Interest income	5	0
	6 Dividends: a Ordinary dividends	6a	0
	b Qualified dividends	6b	0
	7 Royalties	7	0
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	0
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	0	
	b Collectibles (28%) gain (loss)	9b	0
	c Unrecaptured section 1250 gain (attach statement)	9c	0
10 Net section 1231 gain (loss) (attach Form 4797)	10	0	
11 Other income (loss) (attach statement)	11	0	
Deductions	12 Section 179 deduction (attach Form 4562)	12	0
	13 a Contributions	13a	0
	b Deductions related to portfolio income (attach statement)	13b	0
	c Investment interest expense	13c	0
	d Section 59(e)(2) expenditures: (1) Type (2) Amount	13d(2)	0
e Other deductions (attach statement)	13e	0	
Self-Employment	14 a Net earnings (loss) from self-employment	14a	5,125
	b Gross farming or fishing income	14b	0
	c Gross nonfarm income	14c	5,714
Credits & Credit Recapture	15 a Low-income housing credit (section 42(j)(5))	15a	0
	b Low-income housing credit (other)	15b	0
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	0
	d Other rental real estate credits	15d	0
	e Other rental credits	15e	0
	f Other credits and credit recapture (attach statement)	15f	0
Foreign Transactions	16 Name of country or U.S. possession		
	b Gross income from all sources	16b	0
	c Gross income sourced at partner level	16c	0
	Foreign gross income sourced at partnership level		
	d Passive 0 e Listed categories (attach statement) 0 f General limitation	16f	0
	Deductions allocated and apportioned at partner level		
	g Interest expense 0 h Other	16h	0
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive 0 j Listed categories (attach statement) 0 k General limitation	16k	0
l Foreign taxes: (1) Paid 0 (2) Accrued	16l(2)	0	
m Reduction in taxes available for credit (attach statement)	16m	0	
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	17a	0
	b Adjusted gain or loss	17b	0
	c Depletion (other than oil and gas)	17c	0
	d Oil, gas, and geothermal properties—gross income	17d	0
	e Oil, gas, and geothermal properties—deductions	17e	0
	f Other AMT items (attach statement)	17f	0
Other Information	18 a Tax-exempt interest income	18a	0
	b Other tax-exempt income	18b	0
	c Nondeductible expenses	18c	0
	19 a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	0
	20 a Investment income	20a	0
b Investment expenses	20b	0	
c Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

Table with 7 columns: (i) Corporate, (ii) Individual (active), (iii) Individual (passive), (iv) Partnership, (v) Exempt organization, (vi) Nominee/Other. Row 1: Net income (loss) 5,125. Row 2: Analysis by partner type.

Note: Schedules L, M-1, and M-2 are not required if Question 5 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books. Table with 4 columns: (a) Beginning of tax year, (b) Beginning of tax year, (c) End of tax year, (d) End of tax year. Rows include Assets (Cash, Trade notes, Inventories, etc.) and Liabilities and Capital (Accounts payable, Mortgages, etc.).

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Table with 2 columns: Books side (lines 1-5) and Return side (lines 6-9). Rows include Net income per books, adjustments for tax-exempt interest, deductions, and final income/loss.

Schedule M-2 Analysis of Partners' Capital Accounts

Table with 2 columns: Books side (lines 1-5) and Return side (lines 6-8). Rows include Balance at beginning of year, Capital contributed (Cash, Property), Net income/loss, and Balance at end of year.

Schedule K-1 (Form 1065)

2004

Department of the Treasury Internal Revenue Service Tax year beginning and ending 2004 20

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 2 columns: Description and Amount. Rows include: 1 Ordinary business income (loss) 2,562; 2 Net rental real estate income (loss) 0; 3 Other net rental income (loss) 0; 4 Guaranteed payments 0; 5 Interest income 0; 6a Ordinary dividends 0; 6b Qualified dividends 0; 7 Royalties 0; 8 Net short-term capital gain (loss) 0; 9a Net long-term capital gain (loss) 0; 9b Collectibles (28%) gain (loss) 0; 9c Unrecaptured section 1250 gain 0; 10 Net section 1231 gain (loss) 0; 11 Other income (loss) 0; 12 Section 179 deduction 0; 13 Other deductions 0; 14 Self-employment earnings (loss) A 2,563 C 2,857; 15 Credits & credit recapture 0; 16 Foreign transactions 0; 17 Alternative minimum tax (AMT) items 0; 18 Tax-exempt income and nondeductible expenses 0; 19 Distributions 0; 20 Other information 0.

For IRS Use Only

*See attached statement for additional information.

Part I Information About the Partnership

A Partnership's employer identification number 20-2039905
B Partnership's name, address, city, state, and ZIP code
A&S Media, LLC
1119 E. Clinton Avenue
Huntsville AL 35801
C IRS Center where partnership filed return
Ogden, UT
D Check if this is a publicly traded partnership (PTP)
E Tax shelter registration number, if any
F Check if Form 8271 is attached

Part II Information About the Partner

G Partner's identifying number Partner: 1
H Partner's name, address, city, state, and ZIP code
Steven E Pope
1119 East Clinton Avenue
Huntsville, AL 35801
I General partner or LLC member-manager Limited partner or other LLC member
J Domestic partner Foreign partner
K What type of entity is this partner? Active individual
L Partner's share of profit, loss, and capital:
Beginning Ending
Profit % 50.%
Loss % 50.%
Capital % 50.%
M Partner's share of liabilities at year end:
Nonrecourse \$ 0
Qualified nonrecourse financing \$ 0
Recourse \$ 0
N Partner's capital account analysis:
Beginning capital account \$ 0
Capital contributed during the year \$ 2,562
Current year increase (decrease) \$ 0
Withdrawals & distributions \$ 0
Ending capital account \$ 2,562
Tax basis GAAP Section 704(b) book
Other (explain)

Line 20 (Form 1065) - Other Deductions

1 Office Expense	1	9
2 Total other deductions	2	9

New Houses Only

(NO TELEVISION FOOTAGE TAKEN BEFORE)

DATE TO AIR:

RE/MAX REAL ESTATE	Tape # <small>(station use)</small>	Time Code # <small>(station use)</small>	Interior Shoot: Yes ___ No ___	We can not do interior of house if house does not have electricity
Agent: Joe DeLehman				Price: 506,900
Space bought from: <i>(if applicable)</i>				Most reachable phone #: 830-8900
Address: 146 Rainbow Glen Circle				Zip Code: 35758
Directions: Hwy 72W, L-Nance, L-Rainbow Glen				
Open House: Yes ___ No ___			Open House Time:	
Video Instructions Deadline is Monday 5:00pm			Script must be Double Spaced & Typed with Point Size : 14 Do Not Include Price, Open House or Phone Number In Script. Do not abbreviate. Script must be 26-28 seconds when read aloud.	
Foyer			This custom built, two story, home in Rainbow Landing subdivision offers 4,378 square feet with four bedrooms, three full baths, and one half bath. As you enter the two story foyer, you'll view the elegant formal dining room with coffered ceiling, crown molding, chair rail and wood flooring. The kitchen has a double oven, a pantry, granite countertops, an eat at bar, tile flooring and a breakfast area. The master suite has a double tray ceiling with crown molding, ceiling fan and a sitting room with a vaulted ceiling. The master bath has two vanities, two separate closets, tile flooring and columns. There's a three car garage, covered front and back porches and an extended Builder's Warranty. Call Joe today.	
Dining room				
Living room				
Kitchen/breakfast				
Family				
Master bed & bath				
Backyard				
My schedule will not permit me to meet the crew (Day & Time):				

Fill In Date To Air, Interior Or Exterior, Agent Name, Space Bought From (if applicable), Price, Phone # Easiest Reached At, Address, Directions (be specific), Open House Time (if applicable). Provide instructions on exactly what you want to video. Day And Time That You Can Not Meet Crew.

Screen-shots from *The Remax Showcase of Homes* showing the placement of pertinent on screen fonts.



www.JoeSellsHuntsvilleMadison.com
MLS#195666

Joe DeLehman
RE/MAX
#10

146 Rainbow Glen Cir. \$499,900



Madison
Office
658-8900

Joe Delehman **RE/MAX**