

In Your Backyard Iowa LLC  
406 S 2<sup>nd</sup> St.  
PO BOX 14  
Winterset, IA 50273  
515-321-0577

Received & Inspected  
OCT 9 - 2008  
FCC Mail Room

October 3, 2008

Federal Communications Commission  
Attention: CGB Room 3-B431  
445 12<sup>th</sup> St, SW  
Washington, DC 20554

Re: Request for Full and Exemption from Close Captioning Requirements

Dear Ladies and Gentlemen:

In Your backyard Iowa LLC hereby files its request for an exemption from the closed captioning rules pursuant to 47 C.F.R. 79.1 on the basis of undue burden.

**Preliminary Statement**

In Your Backyard Iowa LLC is a company with two partners, myself Thomas Beougher and my wife JoAnn Beougher. The company was started in 2007 as a sole propriety company called Redhawk Enterprises and filed for incorporation in June of 2008 as In Your Backyard Iowa. The express purpose of In your Backyard Iowa is to provide 26 television programs covering hunting and fishing in Iowa. Our goal is to be informative and educational about outdoor activities across the state. We are creating a program to introduce and highlight the lakes and tourism throughout Iowa. We air on seven television stations throughout Iowa and share advertising space with some to save on air costs. Only two require closed captioning, KXVO in Omaha, NE and KCWI in Des Moines, IA.

The following is a list of stations, air times and costs to reach our viewers.

KCWI TV - Des Moines, IA	6 AM Sundays	\$175.00 per week
KDMI TV - Des Moines, IA	6:30PM Sundays	\$75.00 per week
KXVO TV - Omaha, NE	6:AM Sundays	\$100.00 per week
KPTH TV - Sioux City, IA	6:30 PM Sundays	\$70.00 per week
KWKB TV - West Branch, IA	7 AM Sundays	\$75.00 per week
Cable Channel 22 - Statewide	8:30 AM Sundays	\$150.00 per week

6 PM Mondays  
5:30 PM Wednesdays  
KDAO TV – Marshalltown, IA 3PM Sat. 8:30 PM Sun. 5:30 PM Tuesday.  
KDAO TV is a trade out. This totals \$645.00 per week in airtime costs or a total of \$16,775.00 for 26 weeks, which is over 50% of our expected gross sales.

During the 2007 calendar year, In Your Backyard Iowa created 13 fishing programs with a gross income of \$10,885.00. (See attached Financial Form). In addition we made an additional \$250.00 in DVD sales.

In 2008, we expanded to 26 programs including both fishing and hunting airing throughout Iowa with a potential gross income of \$30,000.00, which is generated, solely from advertising from the program. There could be a small amount for DVD sales again this year.

The average production costs for each program varies. Depending on the location in the state, \$500.00 per show is our average. Currently there are no salaries available from the program.

#### Closed Captioning

I have investigated the closed captioning costs for our area. With digital cameras and editing equipment I found one company, New Day Media.

#### **Closed Captioning Quote for: Tom Beougher / "Backyard Iowa" Outdoor Program for 26 Projects on MiniDV**

**TRT: 28:30 (22:00 Minutes of Content –black holes for "insert edits" of commercials to be inserted by Client)**

**Number of Programs/Shows: 26**  
**Format Needed Back: MiniDV**

**Quote: \$ 230.00 for Project (includes 1 CC MiniDV Master)**  
**\$ 35.00 for Additional Mini DV Master (CC'd)**

**Total: \$265.00 for (2) MiniDV Programs (Closed Captioned)**

This is a total of \$6,890.00 for 26 programs, and does not include shipping or material costs for any of the seven stations. To stay competitive with advertising rates in today's economy this creates an additional hardship on our company.

### Company Financial Resources

Our company assets:

Cash	\$ <u>500.00</u>
Filming Equipment	\$ <u>8,000.00</u>
Tape Library	\$ <u>300.00</u>
Sports Equipment	\$ <u>0.00</u>

Our company continues to search for additional sources of income. This is limited in a rural community.

### Impact on viewers

We produce a time sensitive program the sooner we provide our information to our viewers, the more it increases tourism throughout the state. We strive to get kids involved in the outdoor activities in every program.

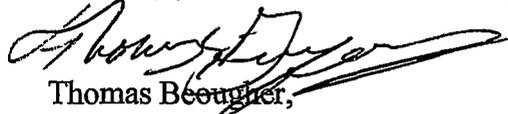
### Goals and Alternatives to Close Captioning

Our program has and will use graphics and identification as much as possible through out our programs to inform our viewers about what we are doing and where we are. We have a web site [www.backyardiowa.com](http://www.backyardiowa.com) with written stories about most of our locations and activities. Our goal is as our viewership grows and we generate a larger share of our market we will provide closed captioning as soon as our income level can provide for it. Our Goal for this is the 2009 season.

Petitioner submits that the Commission should grant this a full exemption of the closed captioning requirements because of the undue burden it causes. In particular, the expense of the enterprise combined with the limited assets of the company may require the business to shut down if the exemption is not granted.

Should you have any questions concerning the foregoing, please contact me. Thank you for your consideration.

Sincerely yours,

  
Thomas Beougher,  
President

**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2007**

Attachment  
Sequence No. 09

Department of the Treasury  
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.  
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions for Schedule C (Form 1040).

Name of proprietor Thomas L Beougher Social security number (SSN) ~~XXXXXXXXXX~~

**A** Principal business or profession, including product or service (see the instructions) Internet Marketing **B** Enter code from instructions P12990

**C** Business name. If no separate business name, leave blank. Red News Enterprises **D** Employer ID no. (EIN), if any

**E** Business address (including suite or room no.) ▶  
City, town or post office, state, and ZIP code

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶

**G** Did you "materially participate" in the operation of this business during 2007? If "No," see instructions for limit on losses .....  Yes  No

**H** If you started or acquired this business during 2007, check here .....

**Part I Income** Includes 4685 / 6200

<b>1</b> Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see instructions and check here ..... <u>10995</u> <input type="checkbox"/>	<b>1</b>	<u>10885 -</u>
<b>2</b> Returns and allowances .....	<b>2</b>	<u>-</u>
<b>3</b> Subtract line 2 from line 1 .....	<b>3</b>	<u>10885 -</u>
<b>4</b> Cost of goods sold (from line 42 on page 2) .....	<b>4</b>	<u>-</u>
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 .....	<b>5</b>	<u>10885 -</u>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .....	<b>6</b>	<u>-</u>
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 .....	<b>7</b>	<u>10885 -</u>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising .....	<b>8</b>		<b>18</b> Office expense. <u>58 / 124</u>	<b>18</b>	<u>209 -</u>
<b>9</b> Car and truck expenses (see instructions) .....	<b>9</b>	<u>2474 -</u>	<b>19</b> Pension & profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees .....	<b>10</b>	<u>664 -</u>	<b>20</b> Rent or lease (see instructions):	<b>20a</b>	<u>945 -</u>
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment.	<b>20b</b>	
<b>12</b> Depletion .....	<b>12</b>		<b>b</b> Other business property	<b>21</b>	<u>184 -</u>
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) ...	<b>13</b>	<u>56 -</u>	<b>21</b> Repairs and maintenance	<b>22</b>	<u>1947 -</u>
<b>14</b> Employee benefit programs (other than on line 19) .....	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>23</b>	<u>50 -</u>
<b>15</b> Insurance (other than health) ..	<b>15</b>	<u>445 -</u>	<b>23</b> Taxes and licenses <u>50 -</u>	<b>24</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:	<b>24a</b>	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel .....	<b>24b</b>	<u>9 -</u>
<b>b</b> Other .....	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>25</b>	
<b>17</b> Legal and professional services <u>140 / 156</u>	<b>17</b>	<u>150 -</u>	<b>25</b> Utilities .....	<b>26</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns .....	<b>28</b>		<b>26</b> Wages (less employment credits) ...	<b>27</b>	
<b>29</b> Tentative profit (loss). Subtract line 28 from line 7 .....	<b>29</b>		<b>27</b> Other expenses (from line 48 on page 2) .....	<b>28</b>	<u>7133 -</u>
<b>30</b> Expenses for business use of your home. Attach Form 8829 .....	<b>30</b>			<b>29</b>	<u>3752</u>
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.				<b>30</b>	<u>5647 -</u>
<ul style="list-style-type: none"> <li>• If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If a loss, you must go to line 32.</li> </ul>				<b>31</b>	<u>(1895 -)</u>
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).				<b>32a</b>	<input checked="" type="checkbox"/> All investment is at risk.
<ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If you checked 32b, you must attach Form 6198. Your loss may be limited.</li> </ul>				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.



**AFFIDAVIT**

WINTERSET, IOWA

Before me, the undersigned officer, duly authorized under the laws of the State of Iowa to administer oaths, personally appeared Thomas Beougher, who, after oath was Duly administered, deposes and on oath states the following:

That I am the President of In Your Backyard Iowa and my company handles the Television editing and production for In Your Backyard Iowa. The current cost per week for production is \$500.00 not including any closed caption. The cost for closed caption will be an additional \$265.00 per broadcast per week for a total additional cost of \$6,890.00 per year.

This the 6<sup>th</sup> day of October 2008

  
Thomas Beougher, President

Sworn to and subscribed  
Before me, this 6<sup>th</sup> day  
of October, 2008

  
JANICE BOWERS  
CLERK OF THE DISTRICT COURT  
MADISON COUNTY  
WINTERSET, IOWA 50273