

Eager Avenue Grace Church

1102 Eager Drive
Albany, Georgia 31707
229 432-6969

December 16, 2009

Received & Inspected

DEC 30 2009

FCC Mail Room

FCC

Attn: Secretary's Office
Closed Captioning
445 - 12th. Street, S.W.
Washington, D.C. 20554

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

Eager Avenue Grace Church respectfully submits this petition requesting exemption from the closed captioning requirements, under Section 79.1 of the Commission's rules, 47 C.F.R. & 79.1. Eager Avenue Grace Church believes their program titled "Reign of Grace Television Broadcast" qualifies for this exemption for the following reasons.

Introduction

Eager Avenue Grace Church is a small congregation located in Albany, Georgia. The church was founded in 1980 with a mission to promote the Gospel of God's free and sovereign grace in the Lord Jesus Christ.

Part 79.1 Section (D)

The program will be locally edited and produced. The program is of local public interest, is not a news program, and the "electronic news room" technique of captioning is unavailable. This program will help Eager Avenue Grace Church achieve its' mission to promote the gospel.

The length of the program will be 28 minutes and 30 seconds. It will air once a week on the local Fox 31 station. The program will be produced by our Media Director with church member volunteers.

Nature and Cost of Closed Captions

Part 79.1 Section (f)

We have researched the cost of Closed Captions and found that compliance would impose an undue burden to Eager Avenue Grace Church for the following reasons:

1. Eager Avenue Grace Church would not be able to fund the program due to budget restraints.
2. Eager Avenue Grace Church is self-funded by its' members. Its' members are solely responsible for any financial obligations and the added cost would be an undue burden on the ministry at this time.
3. Eager Avenue Grace Church's program is an outreach ministry whose sole purpose is to promote the Gospel of God's free and sovereign grace in the Lord Jesus Christ within our local community.

Eager Avenue Grace Church

*1102 Eager Drive
Albany, Georgia 31707
229 432-6969*

Type of Operation

Eager Avenue Grace Church is a non-profit institution. All documentation is attached to this request for exemption.

Other Factors

Eager Avenue Grace Church believes that the local, non-news exemption to the closed captioning rules also applies to our program titled "Reign of Grace Television Broadcast". As noted above, the program is produced and distributed locally, and the sermons of Eager Avenue Grace Church are of primarily local public interest. The episodes are not news, they do not have a repeat value, and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in abundance of caution and for the purpose of establishing certainty.

Conclusion

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on Eager Avenue Grace Church's operations. Our type of non-profit organization and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under 79.1 (f) is warranted.

Again, we respectfully request that Eager Avenue Grace Church be exempted from the closed captioning requirement for the above stated reasons. If more information is needed, please contact me at the address provided below.

Respectfully submitted,

Eager Avenue Grace Church
1102 Eager Drive
Albany, Ga. 31721
229-432-6969

Jim Casey
Finance Chairman
Email- eageravechurch@bellsouth.net

Eager Avenue Grace Church

1102 Eager Drive
Albany, Georgia 31707
229 432-6969

December 16, 2009

I, Jim Casey, am Finance Chairman of Eager Avenue Grace Church, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Eager Avenue Grace Church in this matter, and, upon information and belief, believe the statements regarding our organization and program titled "Reign of Grace Television Broadcast" to be true and accurate.


Jim Casey, Finance Chairman

12/16/09
Date

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

DEPARTMENT OF THE TREASURY

Date: MAR 17 1999

EAGER AVENUE GRACE CHURCH INC
1102 EAGER DR
ALBANY, GA 31707-3858

Employer Identification Number:
58-1552230

DLN:
17053355039018

Contact Person:
D. A. DOWNING ID# 31505

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Form 990 Required:
No

Addendum Applies:
Yes

Dear Applicant:

Based on information 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).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or

Letter 947 (D0/CG)

EAGER AVENUE GRACE CHURCH INC

she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unre-

EAGER AVENUE GRACE CHURCH INC

lated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):
Addendum

EAGER AVENUE GRACE CHURCH INC

This determination is based on the understanding that upon receipt of the amendments to your Articles of Incorporation reflecting the seal and signature of the appropriate State official, you will submit a copy of the amendment to the address listed below. Failure to comply may result in an adverse action.

Internal Revenue Service
Customer Service Unit
550 Main Street, Room 4010
Cincinnati, Ohio 45202

Secretary of State

Corporations Division

315 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

DOCKET NUMBER : 983160976
CONTROL NUMBER : 8010027
DATE INC/AUTH/FILED: 09/27/1980
JURISDICTION : GEORGIA
PRINT DATE : 11/12/1998
FORM NUMBER : 215

ROBERT MARGESON III
616 N. WESTOVER BLVD.
ALBANY GA 31707

CERTIFIED COPY

I, Lewis A. Massey, the Secretary of State of the State of Georgia, do hereby certify under the seal of my office that the attached documents are true and correct copies of documents filed under the name of

**EAGER AVENUE GRACE CHURCH, INC.
A DOMESTIC NONPROFIT CORPORATION**

Said entity was formed in the jurisdiction set forth above and has filed in the office of the Secretary of State on the date set forth above its certificate of limited partnership, articles of incorporation, articles of association, articles of organization or application for certificate of authority to transact business in Georgia.

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence of the existence or nonexistence of the facts stated herein.

Lewis A. Massey
LEWIS A. MASSEY
SECRETARY OF STATE



Secretary of State
Business Services and Regulation

Suite 315, West Tower

2 Martin Luther King Jr. Dr.
Atlanta, Georgia 30334-1530

TRANSACTION NUMBER: 920360181
CONTROL NUMBER : 8010027
DATE INCORPORATED : 09/27/80
DATE AMENDED : 12/13/91
EXAMINER : SANDRA SNOW
TELEPHONE : 404-656-0625

REQUESTED BY:

ROBERT M. MARGESON, III
P.O. BOX 768
ALBANY, GEORGIA 31702

CERTIFICATE OF AMENDMENT

I, **MAX CLELAND**, Secretary of State and Corporations
Commissioner of the State of Georgia do hereby certify, under the
seal of my office, that the articles of incorporation of

"**TEMPLE BAPTIST CHURCH OF ALBANY, INCORPORATED**"

have been duly amended under the laws of the State of Georgia,
changing its name to

"**EAGER AVENUE GRACE CHURCH, INC.**"

by the filing of articles of amendment in the office of the Secretary of State and the fees therefor paid, as provided by law, and that attached hereto is a true and correct copy of said articles of amendment.

WITNESS, my hand and official seal, in the City of Atlanta and the State of Georgia on the date set forth below.

DATE: DECEMBER 13, 1991
FORM A3 (JULY 1989)



Max Cleland

MAX CLELAND
SECRETARY OF STATE

Verley J. Spivey

VERLEY J. SPIVEY
DEPUTY SECRETARY OF STATE

SECURITIES
656-2894

CEMETERIES
656-3079

CORPORATIONS
656-2817

CORPORATIONS HOT-LINE
404-656-2222
Outside Metro-Atlanta

Banking Summary MTD:2

1/1/2009 through 11/1/2009

Category Description	1/1/2009- 11/1/2009
INCOME	
CONTRIBUTION GEN	182,649.49
Reimbursement Church Mutual	99.00
TOTAL INCOME	182,748.49
EXPENSES	
AIRLINE TICKET	0.00
CHURCH DINNERS	120.67
CHURCH PROP-MNT	50,458.45
CONFERENCE EXP	0.00
CORPORATION FEE	30.00
FLOWERS	575.51
FURNEQUIP	21,015.03
GUEST SPEAKER	1,200.00
INTERNET	3,978.07
Lodging	1,467.53
lodging reimbursement	336.00
Meals	1,137.15
Meals - reimbursement	696.96
MEDIA CLERK'S SALARY NET	217.61
Media Dir: Fed. Taxes	-8,559.00
Media Dir. FICA Taxes	-4,365.10
Media Dir: STATE Taxes	-3,423.60
Media Director's Salary	57,085.00
MEDIA SUPPLIES	1,840.96
Mileage Reimbursement	2,472.00
MISC	19.13
Nursery Supplies	15.85
PAYROLL TAXES	20,115.59
PHONE	860.70
POSTAGE	2,050.49
PROPERTY INS	2,517.00
Radio Ministry - Thirteenth Baptist Chur	500.00
Reimbursement Expenditure	5,000.00
Rental fees	42.80
SECURITY	352.55
SUPPLIES	1,496.35
UTILITIES	3,508.40
WISK 98.7 RADIO BROADCAST	2,795.97
WORKCOMP	251.00
TOTAL EXPENSES	165,809.07

Banking Summary MTD:2

1/1/2009 through 11/1/2009

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12/18/2009

Category Description	1/1/2009- 11/1/2009
TRANSFERS	
FROM Savings at Regions Bank - Web Conn...	6,000.00
FROM Savings for Business	59,000.00
TO Savings for Business	-45,000.00
TOTAL TRANSFERS	20,000.00
OVERALL TOTAL	36,939.42

Note: The television program will cost us \$18,200. per year. The \$18,200. would have to be deducted from the budget. A large portion of the income that you see in this Banking Summary was dedicated funds which were earmarked for building improvement. The dedicated funds are one time donations.

Jim Casey
Finance Chairman