

FEDERAL COMMUNICATIONS COMMISSION

Washington, D. C. 20554

JUN 18 2010

OFFICE OF  
MANAGING DIRECTOR

Mr. George S. Kalman  
Integrity Radio of Florida LLC  
100 Ocean Trail Way, Suite 909  
Jupiter, FL 33477

Re: Integrity Radio of Florida, LLC  
FY 2009 Regulatory Fee  
Fee Control No. RROG-09-00012702

Dear Mr. Kalman:

This letter responds to your request dated February 1, 2010 (*Request*), on behalf of Integrity Radio of Florida, LLC (Integrity), licensee of Station WFLN, for waiver of the \$875.00 fiscal year (FY) 2009 regulatory fee. Our records reflect that Integrity has not paid the regulatory fee. For the reasons stated herein, we grant your request for FY 2009.

In your request, you assert that you are operating Station WFLN at a loss and "cannot afford the license fee[.]"<sup>1</sup> You state that you have the station on the market but cannot find a buyer.<sup>2</sup> You submit Integrity's Schedule C, (Form 1040), Profit or Loss from Business (Sole Proprietorship) for calendar year 2009 (*2009 Schedule C*).<sup>3</sup> You state that in calendar year 2009 you were the only owner and officer of Integrity and that you received no compensation; you also say that Integrity's highest-paid employee earned \$41,870.77 in calendar year 2009.<sup>4</sup>

In establishing a regulatory fee program, the Commission recognized that in certain instances payment of a regulatory fee may impose an undue financial hardship upon a licensee. The Commission therefore decided to grant waivers or reductions of its regulatory fees in those instances where a "petitioner presents a compelling case of financial hardship."<sup>5</sup> In reviewing a showing of financial hardship, the Commission relies upon a licensee's cash flow, as opposed to the entity's profits, and considers whether the station lacks sufficient funds to pay the regulatory fee and maintain service to

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<sup>1</sup> *Request* at 1.

<sup>2</sup> *Id.*

<sup>3</sup> See letter via facsimile from George Kalman to Joanne Wall (May 4, 2010), Attachment (*2009 Schedule C*).

<sup>4</sup> See Email from George Kalman to Joanne Wall (May 4, 2010).

<sup>5</sup> See *Implementation of Section 9 of the Communications Act*, 9 FCC Rcd 5333, 5346 (1994), *recon. granted*, 10 FCC Rcd 12759 (1995).

the public. Thus, even if a station loses money, any funds paid to principals, deductions for depreciation or similar items are considered funds available to pay the fees.

Our review of the record for calendar year 2009, including Integrity's 2009 Schedule C, indicates that the corporation suffered a \$43,031.00 financial loss in calendar year 2009, which was only partially offset by a \$19,660.00 depreciation deduction, and that no funds were paid to the sole principal. Given these facts, we grant your request for a waiver of the regulatory fee for FY 2009.

If you have any questions concerning this letter, please contact the Revenue and Receivables Operations Group at (202) 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Stephens", with a stylized flourish at the end.

✕ Mark Stephens  
Chief Financial Officer

U.S. Dept. of the Treasury  
Debt Management Services  
Dispute Dept.  
P. O. Box # 830794  
Birmingham, Al. 35283-0794

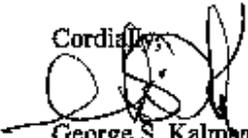
February 1, 2010

Dear Sirs:

I received the attached letter from you showing that Integrity Radio Of Florida LLC owes the FCC \$1,356.26 for license fees. I have been in touch with the FCC and told them that we are operating WFLN Radio at a loss and cannot afford the license fee which they normally waive for radio stations that have financial problems. In fact they have waived the fee in the past for us. I have continued to get bills for this fee which we just can't afford to pay. No matter how hard we try WFLN can't seem to at least break even, it has been a loss for us each and every year. We have the station on the market but thus far there have been no buyers. In this tough economy there are not many who are willing to buy a business losing money.

I am asking the Treasury Dept. and the FCC to please help us by waiving this fee once again. Enclosed are copies of our tax returns for the past five years for you to look at. I very much appreciate your consideration and any help you can give us in this matter.

Cordially,

  
George S. Kalman  
Integrity Radio of Florida LLC  
100 Ocean Trail Way (Ste. 909)  
Jupiter, Fl. 33477  
(561) 714 8992

12702

Received & Inspected

FEB 19 2010

FCC Mail Room

RR06-09-00012702