

CGB-CC-1114



Received & Inspected
MAY 16 2011
FCC Mail Room

CG Docket No. 06-181

To whom it may concern,

We are applying for an exemption from Closed Captioning for a new program to be aired entitled "Prophetic Perspectives with Rick Joyner" because this will result in an undue burden (47 C.F.R. § 79.1 (f))

This program will be aired by MorningStar Fellowship Church a 501 (c)(3) not for profit organization. Considering the recent economic downturn and its effect on this not for profit organization, the financial resources are not available to provide this service and would cause an undue burden.

Tim Flachman
MorningStar Fellowship Church
375 Star Light Dr.
Fort Mill, SC 29708
(803) 802-5544 x281

Internal Revenue Service
Director, Exempt Organizations

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date: **AUG 02 2001**

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MAY 16 2011

Morningstar Fellowship Church **FCC Mail Room**
P.O. Box 19409
Charlotte, NC 28219-9409

Person to Contact:
Faye Ng-3104350
Contact Telephone Numbers:
877-829-5500 Phone Toll-Free
513-263-3756 FAX
Federal Identification Number:
56-1595813
Addendum:
Yes

Dear Sir or Madam:

This modifies our letter dated March 15, 1990. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section 509(a) of the Code because you were an organization described in section 509(a)(2) of the Code.

In your letter dated November 6, 2000, you requested classification as an organization described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

Based on the amended Articles of Incorporation you submitted, we have updated our records to reflect the name change of your organization from Morningstar Publications, Inc. to Morningstar Fellowship Church.

In addition, you have notified us of the changes to your organization's activities which includes the operation of two churches, administration of a scholarship program, operation of a school of ministry, and operation of a private school for students from grades K through 12. These changes to your activities do not adversely affect your organization's exempt status.

Your exempt status under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) remains in effect.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and recordkeeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers,

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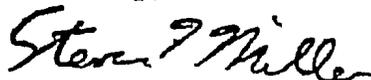
trustees, or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

Grantors and contributors may rely on this determination until 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 that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with 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,



Steven T Miller
Director, Exempt Organizations