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MAR 29 2012

Federal Communications Commission
Office of the Secretary

March 28, 2012

Marlene H. Dortch, Secretary
Office of the Secretary
Federal Communications Commission
445 12th Street, SW, Room TW-A325
Washington, DC 20554

Attn: CGB Room 3-B431

Re: Dawson Memorial Baptist Church Request for Exemption from the
Commission's Closed Captioning Rules
Case No. CGB-CC-0144
CG Docket No. 06-181

Dear Ms. Dortch:

In response to comments from the Telecommunications of the Deaf and Hard of Hearing, Inc., the National Association of the Deaf, the Deaf and Hard of Hearing Consumer Advocacy Network, The Association of Late-Deafened Adults, and the Cerebral Palsy and Deaf Organization, collectively, "Consumer Groups", the Dawson Memorial Baptist Church ("Dawson") respectfully submits to the Federal Communications Commission ("Commission") the following reply.

As a church and a qualified 501(-c)-3 organization as approved by the Internal Revenue Service, we maintain our financial records on a cash basis of accounting. As a cash basis organization our audited financial records do not contain a balance sheet that records assets, other than our cash balances. We did, in fact, provide the most detailed information that we have available, based on our approved and audited method of accounting. As we mention in our Petition for Waiver, dated January 17, 2012, we had still been operating under the prior closed captioning exemption as we built our church budget for 2012. We operate on a very tight budget in order to be good stewards of our member's contributions, and there is no "cushion" to add costs to our already expensive television ministry without affecting other important and vital ministries of the church.

Despite the Consumer Groups' assertion to the contrary, our production and distribution of Dawson's program would be hindered. Our mission at Dawson Memorial Baptist Church is one of service. For that reason we



Dawson
Family of Faith

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To Be Found Faithful
As God's People

encourage our members to participate in the operations of the church. Our television ministry is primarily operated with volunteer help. These members have full time jobs outside the church and we depend on them to produce, record and operate our television broadcast each week. To require that we add closed captioning to the process, could require us to go to an added delay in time between the actual worship service date and when the service is broadcast on our local CBS affiliate. We currently do not have the manpower or allocated funds to incorporate closed captioning added to our program with a reasonable turnaround time. This delay in time renders some of the time sensitive sermons ineffective, at a minimum, thereby reducing the effectiveness of our Pastor's sermons and diminishing the quality of our program currently being broadcast.

Based on the foregoing, Dawson again respectfully requests that the Commission grant Dawson a waiver of the Commission's closed captioning rules based on the showing herein that the immediate implementation of such rules would be economically and procedurally burdensome on the Church.

Respectfully Submitted,

A handwritten signature in black ink that reads "Rowan Smith". The signature is written in a cursive, flowing style.

Rowan Smith
Business Administrator

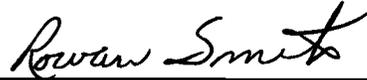
cc: Shannon Lindsay
B. C. Romano
Consumer Groups (as identified above)

AFFIDAVIT OF ROWAN SMITH

BEFORE ME, the undersigned authority, on this 28th day of March 2012, personally appeared Rowan Smith, who being by me duly sworn on oath deposed and said:

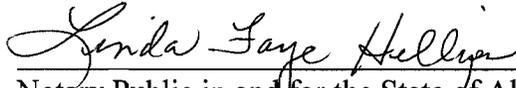
1. My name is Rowan Smith. I am over the age of 21, of sound mind, and competent to testify as to the matters stated herein. I am the Business Administrator of Dawson Memorial Baptist Church.
2. I have read the foregoing Reply to Consumer Groups Opposition to Petition for Waiver of the FCC's Closed Captioning Rules. I have personal knowledge of the facts set forth therein, and believe them to be true and correct.

Further Affiant sayeth not.



Rowan Smith
Business Administrator

Sworn to and subscribed to before me this 28th day of March, 2012, to certify which witness my hand and seal.



Notary Public in and for the State of Alabama

My Commission Expires:

3/20/2013

CERTIFICATE OF SERVICE

I, Colleen von Hollen, of Bennet & Bennet, PLLC, 4350 East West Highway, Suite 201, Bethesda, MD 20814, hereby certify that a copy of the foregoing Reply to Comments of Dawson Memorial Baptist Church was served on this 29th day of March, 2012, via electronic mail, unless otherwise indicated, on those listed below:

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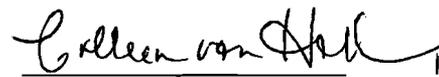
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Colleen von Hollen