



Federal Communications Commission
Washington, D.C. 20554

June 2, 2014

The Reverend Dr. Cecelia GreeneBarr
Sharing Faith Ministries
P.O. Box 714
Walled Lake, MI 48382

Re: Case Identifier: CGB-CC-1253
CG Docket No. 06-181
Petition for Closed Captioning Exemption
Dismissal of Petition

Dear Dr. GreeneBarr:

This letter concerns your Petition for exemption from the Federal Communications Commission's (FCC's) closed captioning requirements.¹ The FCC's Consumer and Governmental Affairs Bureau (Bureau) advises you that, for the reasons stated below, your Petition is dismissed as incomplete and you must begin providing closed captioning for the programming that is the subject of your Petition within 90 days of the date of this letter, or **by September 2, 2014**. For your convenience, enclosed is a copy of the Public Notice announcing the dismissal of your Petition. As explained further below, your Petition is dismissed without prejudice and you may file a new petition for exemption.

The programming that is the subject of your Petition has been exempt from the FCC's closed captioning requirements since your Petition was first filed.² On November 30, 2012, the Bureau placed your petition on public notice for comment.³ After reviewing the comments received in response to your Petition and similar petitions, the Bureau determined that it required additional and updated information to enable it to determine whether your programming should be exempt from the FCC's closed captioning requirements because captioning such programming would be economically burdensome to your organization. Accordingly, on September 26, 2013, the Bureau sent you a letter requesting additional and updated information regarding your Petition. The letter stated that, unless you submitted the required information and materials outlined in the Bureau's letter by October 28, 2013, the Bureau would dismiss your Petition. You requested, and were granted, a two week extension for this submission, to November 18, 2013.

On November 19, 2013, we received some but not all of the additional and updated information requested by the Bureau's letter. Specifically, you did not satisfy the following requirements.

- The nature and cost of the closed captions for the programming. Information about your organization's costs associated with closed captioning each specific program for which you are requesting an exemption, and your efforts to find companies that can provide captioning at a reasonable cost.

¹ 47 C.F.R. § 79.1.

² 47 C.F.R. § 79.1(f)(11).

³ *Request for Comment: Request for Exemption from Commission's Closed Captioning Rules*, Public Notice, DA 12-1923, 27 FCC Rcd 14921 (2012).

- Documentation for two or more recent quotes you received from closed captioning services to provide closed captioning specifically for each program. "Recent" means a quote you obtained not earlier than one year prior to the Commission's September 26, 2013 letter.

You did not satisfy this requirement. You provided one recent quote from a closed captioning service provider to provide closed captioning specifically for your program. You stated that other captioning service providers would not provide specific quotes once they determined that you have no budget to pay for captioning. Nonetheless, documentation of two or more recent quotes, specific to your program, is required.

- For each of the two or more recent quotes you received, an estimate of your annual cost to caption your program(s). For example, multiply the cost to caption each of your program episodes by the number of program episodes to be produced in one year.

You did not satisfy this requirement. You included an estimate of your annual cost to caption your program based on only one captioning quote.

- Your financial resources.

- Information about all income and all expenses for your organization, as follows:

- A statement of all income (cash receipts) and all expenses (cash disbursements) for the two most recent completed calendar or fiscal years. Cash receipts include money received from all sources for your entire organization, not just the video program(s). Cash disbursements include money paid for purchases, expenses, and settlement of obligations throughout the year for your entire organization, not just the video program(s). List, describe, and provide the dollar amount for each type of cash receipt and cash disbursement for the two most recent completed calendar or fiscal years. Cash receipts and cash disbursements may each be subtotaled. You must provide a total net dollar amount (sometimes called a surplus or deficit, or profit or loss) for all cash receipts and all cash disbursements.

You did not satisfy this requirement. In your submission, received November 19, 2013, you provide copies of bank statements for 2012 and part of 2013, and invoices from WMYD-TV, which provide some, but not all, of the required information about your income and expenses. You did not list, describe, and provide the dollar amount for each type (category) of cash receipt and cash disbursement for the two most recent completed calendar or fiscal years.

- Audited financial statements or an accountant's compilation of financial statements for the two most recent completed calendar or fiscal years. If such statements are not available, provide complete federal income tax returns, including all attachments, for your organization for the two most recent completed calendar or fiscal years. If your organization is a sole proprietorship, provide personal tax returns for the two most recent completed calendar or fiscal years. Redact (black out) sensitive information, such as account numbers and social security numbers, before submitting personal tax returns or other documentation.

You did not satisfy this requirement. The only financial documentation provided were copies of bank statements for 2012 and part of 2013, and invoices from WMYD-TV.

- Information about the current assets and current liabilities of your overall organization, as follows:
 - A statement of all current assets and current liabilities of the overall organization as of the last day of the two most recent completed calendar or fiscal years. List, describe, and provide the dollar amount for each type of current asset and current liability so listed. This requirement may be satisfied by providing complete balance sheets as of the last days of the two most recent completed calendar or fiscal years.

You did not satisfy this requirement. The copies of bank statements and invoices may have evidenced some current assets and current liabilities, but you did not list, describe, and provide the dollar amount for each type of current asset and current liability as of the last days of the two most recent completed calendar or fiscal years.

- Current assets are any asset (or resource) as of the last day of the calendar or fiscal year that can be converted into cash within the following year.
 - Examples of current assets for an individual or sole proprietor: cash; checking accounts; savings accounts; investment accounts including money market accounts; certificates of deposit and bonds that will mature within one year; stocks; and trust/endowment account amounts available for that year.
 - Examples of current assets for a corporation: cash; accounts receivable; inventory; marketable securities; and prepaid expenses.
- Current liabilities are obligations (or debts) as of the last day of the calendar or fiscal year that must be paid within the following year.
 - Examples of current liabilities for an individual or sole proprietor: any loans (principal and interest) and mortgage payments (principal, interest, taxes, and insurance) due to be paid within one year; the balance of any credit cards as of the last day of the year; and unpaid bills as of the last day of the year (utility bills, and medical bills).
 - Examples of current liabilities for a corporation: accounts payable; accrued liabilities; notes payable; current portion of long-term debt; and taxes payable.
- Affidavit or declaration. A detailed, full showing supported by a signed affidavit or declaration attesting to the truthfulness and accuracy of the information and representations contained in your submission. An affidavit is a written statement made under oath, before an official who is authorized to administer oaths, such as a notary public or county clerk. A declaration is a written statement made under penalty of perjury, such as "I declare under penalty of perjury that the information contained in this submission is true and correct." (See 47 C.F.R. § 1.16.)

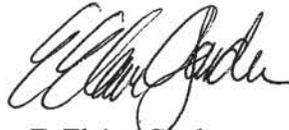
You did not satisfy this requirement. Your petition included a notarized signature, but did not include a written statement made under oath or under penalty of perjury attesting to the truthfulness and accuracy of the information submitted.

Accordingly, your Petition is dismissed as incomplete. You must begin providing closed captioning for the programming that was the subject of your Petition within 90 days of the date of this letter, or **by September 2, 2014**.

Because your Petition is dismissed without prejudice, you may file a new petition for exemption from the FCC's closed captioning requirements. If you file a new petition, the programming that is the subject of the new petition will again be exempt from the FCC's closed captioning requirements while the new petition is pending. The Bureau will assign a new case identifier number to any new petition that you file. For more information about filing a new petition, including instructions for new electronic filing requirements, please visit <http://www.fcc.gov/encyclopedia/economically-burdensome-exemption-closed-captioning-requirements>. Your new petition must provide the FCC with up-to-date and complete information and must contain all of the information, materials, or documents necessary to support your request. Your new petition may not incorporate by reference any information, materials, or documents that you have previously submitted to the FCC.

We note also that you requested confidential treatment for certain supporting documents in your Petition, but did not provide a redacted, public version of the Petition and supporting documents. If you choose to file a new petition and desire confidential treatment of any documents, you must provide a redacted, public version of the petition and supporting documents, with sufficient information to enable public comment on the petition.

If you have questions pertaining to this letter or to the filing of a petition for exemption, please contact the FCC's Disability Rights Office at captioningexemption@fcc.gov.



E. Elaine Gardner
Attorney, Disability Rights Office
Consumer and Governmental Affairs Bureau

cc: Commenters to Petition

Enclosure