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MAY 24 2005
FCC-MAILROOM

May 19, 2005

C52-6897

FCC
Attn: Secretary's Office - Closed Captioning
445 12th Street SW
Washington, DC 20554

RE: Request for Exemption from Commission's Closed Captioning Rules

To Whom It May Concern:

I am writing in reference to a non-profit organization, Healing Miracles Ministries. Healing Miracles Ministries respectfully requests exemption from the closed captioning requirements under Section 79.1 of the Commission's rules, 47 C.F.R. & 79.1.

Part 79.1 Section F

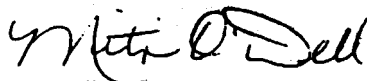
Compliance would impose an undue burden to Healing Miracles Ministries for the following reasons:

Healing Miracles Ministries is not funded nor granted by any outside sources. They are solely responsible for any financial obligations. Healing Miracles Ministries is self-funded, with the exception of a few monthly donations, so the added cost would be an undue burden on the ministry at this time.

Again, we respectfully request that Healing Miracles Ministries be exempt from the closed captioning requirement for the above reasons. We have enclosed a copy of the previous two years of tax returns for your convenience and for you to examine for the "undue burden". If you have any questions, please feel free to contact me or the President of Healing Miracles Ministries, Joan Able Amabile. Her information is also enclosed. Thank you for your time and consideration in this matter.

If you need any additional information, please do not hesitate to contact us.

Sincerely,



Mitzi O'Dell
The Bottom Line Tax & Accounting Services, Inc.

Enc

Contact Information:

Joan Able Amabile
President, Healing Miracles Ministries
21403 Catawba Avenue
Cornelius, NC 28031
704-948-8737