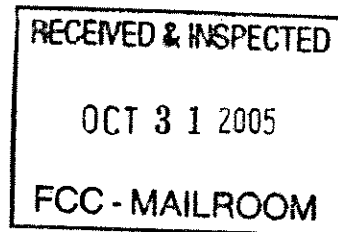


CCB-CC-0004



October 26, 2005

Federal Communications Commission
445 12th street SW
Washington, DC 20554

Re: Request for exemption from Commission's rule for programmers to provide
Closed Captioning

To the Commissioners of the FCC:

We are writing to request an exemption to the FCC's ruling for required Closed Captioning by programmers in Section 79.1. Our program is a one hour broadcast of religious significance that is broadcast on the local NBC affiliate, the local Pax-TV affiliate, and also distributed by satellite to a chain of 240 nursing homes throughout the United States. We presently buy time on the NBC and Pax stations, but offer the program to the nursing home in exchange for other considerations. The nursing home feed is for private viewing only and thus should already be exempt from this regulation. We state our case based on the following scenario.

1. When considering the revenues, most of which are donations from viewers of the program, this ruling would impose an undue burden on the production costs of the program which will far exceed 2% of the gross revenues that we receive. This should qualify us for the exemption under 79.1 (d) (11). This burden would, in all likelihood, cause us to cease the production of a program that has been enjoyed by many home bound people who are unable to attend their local church. Please reference the following attachments:
 - A. Financial report-Income/Expense summary YTD 2005
 - B. 501 (c) (3) Tax returns for 2004
 - C. Cost estimation of adding Closed Captioning by two providers
2. Since January 2004 we have been enjoying the use of deaf interpreters to the hearing impaired viewers. We insert the interpreters in a "picture-in-picture" format. These interpreters donate their time and expenses since the revenues from the program are not adequate to pay them for their valuable service. Since we took this step without any awareness of pending FCC regulations or enforcement of those regulations, we contend that we have been in compliance of the "spirit" of the regulation for almost two years now. The hearing impaired community has backed us for this innovation, and today, in the light of the enforcement of this 1997 ruling, they feel we have adequately demonstrated a genuine desire to serve their community. We contend this should qualify as a "reasonable substitute" to the ruling under 79.1 (f) (3).
 - A. Letter from Matthew Nix Pastor Trinity Lutheran Church for the Deaf
3. In 79.1 section e (5) we noticed that periods of time for up to 4 hours can be exempt from 2:00 AM to 6:00 AM. When we chose which times we wanted our program to air on the public airways, we chose 10:00 AM on Sunday for

two reasons. First, that is the time when most people would be attending the local church if they were able. The other strong consideration was that the time is much less expensive on Sunday morning, prior to the sports schedule, than at many other times of the day or week. You see, expense has been a vital concern of ours from the beginning. Could an amendment be made to the ruling to also exempt limited Sunday morning hours. It would help other religious broadcasts that have unsuccessfully applied for an exemption.

4. Under 79.1 (f) (2) (i) the "undue burden" falls into the realm of revenues that have been generated in the first four year history of our program. We have approached several businesses for commercial support. None have expressed an interest in commercial sponsorship of our program. It seems as if very few companies want to spend their advertising dollars on religious content programming.

Under 79.1 (f) (2) (ii) this program would be impacted to the point non-existence. Surely not the intent of the FCC ruling, and the reason the ruling incorporates an exemption process such as this.

Under 79.1 (f) (2) (iii) additional sources of revenue would need to be located in order for the program to survive. We have actively pursued many sources of revenue in the past and have been successful to the point of only being able to keep the program on the air. We serve, for the most part, an aging audience. Most of our viewers are unable to attend a worship service due to physical limitations. This group is not highly catered to by the business community since they are past the age of being a vital part of the economy. In response to 79.1 (f) (2) (iv), the program was developed by a group of volunteers within a church body. There are no monetarily compensated individuals involved in the program. We are incorporated in the state of South Dakota as a 501 (c) (3) "not for profit" corporation, and thus should not be regulated in the same way that for profit corporations are regulated. Even though we are broadcast on two broadcast stations that are "for profit" they have no input as to content, management, style, setting or editorial control of the program.

Therefore, based upon the above statements, we now petition the Commissioners of the Federal Communications Commission to grant to Main Street Living, Inc., an exemption to 79.1 that would require Closed Captioning of the program "Main Street Living". If you have any further questions you can contact: A.G. Te Slaa, 1400 So. Duluth Ave., Sioux Falls, SD 57105.

Respectfully submitted for your consideration,



A.G. Te Slaa
Board Chairman- Main Street Living, Inc

Summary
1/1/05 Through 9/20/05

9/20/05

Page 1

<u>Category Description</u>	<u>1/1/05- 9/20/05</u>
INCOME	
Uncategorized	48,950.57
TOTAL INCOME	<u>48,950.57</u>
EXPENSES	
Broadcast Fee	47,296.54
Dining	100.00
Equipment Purchase	-0.14
Insurance	466.00
Legal-Prof Fees	582.56
Licenses and Permits	10.00
Misc	178.42
Office	35.97
Postage and Delivery	77.36
Printing and Reproduction	302.60
Returns	5,000.00
Studio Rent	4,850.00
TOTAL EXPENSES	<u>58,899.31</u>
OVERALL TOTAL	<u>-9,948.74</u>

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2004 calendar year, or tax year beginning **and ending**

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C Name of organization MAIN STREET LIVING INC C/O JO ANN MEYER</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2505 E. SLATEN PARK CIRCLE</p> <p>City or town, state or country, and ZIP + 4 SIOUX FALLS, SD 57103</p>	<p>D Employer identification number 01-0710918</p> <p>E Telephone number 605-338-3905</p> <p>F Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶

G Website: ▶ **WWW.MAINSTREETLIVING.ORG**

J Organization type (check only one) ▶ 501(c) (**3**) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **84,572.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

	<p>1 Contributions, gifts, grants, and similar amounts received:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">a Direct public support</td> <td style="width:10%;">1a</td> <td style="width:60%;">84,540.</td> <td style="width:5%;"></td> <td style="width:15%;"></td> </tr> <tr> <td>b Indirect public support</td> <td>1b</td> <td></td> <td></td> <td></td> </tr> <tr> <td>c Government contributions (grants)</td> <td>1c</td> <td></td> <td></td> <td></td> </tr> <tr> <td>d Total (add lines 1a through 1c) (cash \$ 84,540. noncash \$)</td> <td></td> <td></td> <td>1d</td> <td>84,540.</td> </tr> </table>	a Direct public support	1a	84,540.			b Indirect public support	1b				c Government contributions (grants)	1c				d Total (add lines 1a through 1c) (cash \$ 84,540. noncash \$)			1d	84,540.		
a Direct public support	1a	84,540.																					
b Indirect public support	1b																						
c Government contributions (grants)	1c																						
d Total (add lines 1a through 1c) (cash \$ 84,540. noncash \$)			1d	84,540.																			
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2																			
	3 Membership dues and assessments			3																			
	4 Interest on savings and temporary cash investments			4 32.																			
	5 Dividends and interest from securities			5																			
Revenue	6 a Gross rents		6a																				
	b Less: rental expenses		6b																				
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c																			
	7 Other investment income (describe)			7																			
	8 a Gross amount from sales of assets other than inventory		(A) Securities	(B) Other																			
	b Less: cost or other basis and sales expenses		8a	8b																			
	c Gain or (loss) (attach schedule)		8c																				
	d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d																			
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>																						
	a Gross revenue (not including \$ of contributions reported on line 1a)		9a																				
	b Less: direct expenses other than fundraising expenses		9b																				
	c Net income or (loss) from special events (subtract line 9b from line 9a)			9c																			
	10 a Gross sales of inventory, less returns and allowances		10a																				
	b Less: cost of goods sold		10b																				
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c																			
	11 Other revenue (from Part VII, line 103)			11																			
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 84,572.																			
Expenses	13 Program services (from line 44, column (B))			13 87,308.																			
	14 Management and general (from line 44, column (C))			14																			
	15 Fundraising (from line 44, column (D))			15																			
	16 Payments to affiliates (attach schedule)			16																			
	17 Total expenses (add lines 16 and 44, column (A))			17 87,308.																			
	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18 <2,736.>																			
Net Assets	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19 12,253.																			
	20 Other changes in net assets or fund balances (attach explanation)			20 0.																			
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 9,517.																			

Part II Statement of Functional Expenses		All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.			
Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	(cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	0.	0.	0.	0.
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	1,192.	1,192.		
32	Legal fees				
33	Supplies	8.	8.		
34	Telephone				
35	Postage and shipping	146.	146.		
36	Occupancy	6,800.	6,800.		
37	Equipment rental and maintenance	177.	177.		
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	3,567.	3,567.		
43	Other expenses not covered above (itemize):				
a					
b					
c					
d					
e	SEE STATEMENT 1	75,418.	75,418.		
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	87,308.	87,308.	0.	0.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **SEE STATEMENT 2**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	BROADCASTED 51 ONE-HOUR LUTHERAN TELEVISION PROGRAMS TO MARKET OF 350,000 INDIVIDUALS IN SOUTH DAKOTA.				
					87,308.
b					
c					
d					
e	Other program services (attach schedule)				
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)				87,308.

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	13,337.	45	14,168.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b		47c
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b		48c
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54
	55 a Investments - land, buildings, and equipment: basis	55a		
b Less: accumulated depreciation	55b		55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a	26,536.		
b Less: accumulated depreciation STMT 3	57b	21,187.		
58 Other assets (describe		8,916.	57c	5,349.
59 Total assets (add lines 45 through 58) (must equal line 74)		22,253.	59	19,517.
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable STMT 4		10,000.	64b
65 Other liabilities (describe			65	
66 Total liabilities (add lines 60 through 65)		10,000.	66	10,000.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds	12,253.	72	9,517.
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	12,253.	73	9,517.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	22,253.	74	19,517.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Schedule B
(Form 990, 990-EZ, or
990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2004

Name of organization MAIN STREET LIVING INC C/O JO ANN MEYER	Employer identification number 01-0710918
--	---

Organization type (check one):

- Filers of: Section:
- Form 990 or 990-EZ 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the **General Rule** and a **Special Rule**-see instructions.)

General Rule-

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules-

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ► \$ _____

Caution: Organizations that are not covered by the **General Rule** and/or the **Special Rules** do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2004)

Name of organization
MAIN STREET LIVING INC
C/O JO ANN MEYER

Employer identification number
01-0710918

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

93 Program service revenue:

- a _____
- b _____
- c _____
- d _____
- e _____

- f Medicare/Medicaid payments
- g Fees and contracts from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments ...

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate:

- a debt-financed property
- b not debt-financed property

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets other than inventory

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue:

- a _____
- b _____
- c _____
- d _____
- e _____

104 Subtotal (add columns (B), (D), and (E))

105 Total (add line 104, columns (B), (D), and (E))

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93					
a					
b					
c					
d					
e					
f					
g					
94					
95			14	32.	
96					
97					
a					
b					
98					
99					
100					
101			01		
102					
103					
a					
b					
c					
d					
e					
104			0.	32.	0.
105					32.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

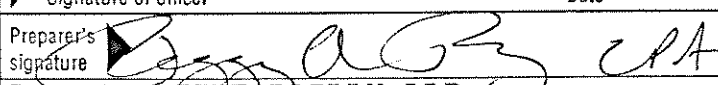
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here: Signature of officer _____ Date _____ Type or print name and title _____

Paid Preparer's Use Only: Preparer's signature  Date 5-6-05 Check if self-employed Preparer's SSN or PTIN _____
Firm's name (or yours if self-employed), address, and ZIP + 4: ELISE BAILLY LLP, 200 EAST 10TH ST. SUITE 500, SIOUX FALLS, SD 57117-5126
EIN _____ Phone no. (605) 339-1999

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

MAIN STREET LIVING INC

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	89,322.	100,511.			189,833.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose		5,329.			5,329.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	23.	82.			105.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	89,345.	105,922.	0.	0.	195,267.
24 Line 23 minus line 17	89,345.	100,593.			189,938.
25 Enter 1% of line 23	893.	1,059.			
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2003) 0. (2002) 0. (2001) 0. (2000) 0.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2003) 0. (2002) 0. (2001) 0. (2000) 0.					
c Add: Amounts from column (e) for lines: 15 189,833. 16 _____ 17 5,329. 20 _____ 21 _____					27c 195,162.
d Add: Line 27a total 0. and line 27b total 0.					27d 0.
e Public support (line 27c total minus line 27d total)					27e 195,162.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 195,267.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99.9462%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h .0538%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					NONE

Cost estimation of adding Closed Captioning

Present cost of producing and airing one 58:30 program

Purchase of air time on KDLT	\$1300.00
Purchase of air time on PAX-TV	\$250.00
Rent of Studio	\$106.00
Supplies (Beta Tape & DVD-R)	\$19.50
Administrative Costs	<u>\$9.50</u>
Total	\$1685.00

Option one:

Caption Max, a Minneapolis based firm, would Close Caption our program for \$600.00 per hour. We would need to overnight the tape to them and they would need to overnight it back to us. The \$1685.00 would not be altered, but we would need to add the following expenses.

Caption Max's fee	\$600.00
Overnight shipping both ways	<u>\$29.00</u>
	\$629.00

This would also require additional volunteers to ship and pick up the tape.

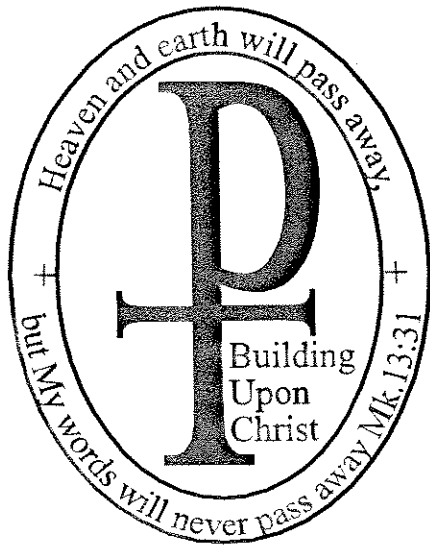
Option two:

KDLT, one of the stations on which we currently air the program, has offered to caption the program for us. We would take the final program to them with an exact transcript on a floppy disc. This would require the hiring of someone to commit the entire program to a disc and finding an additional volunteer to transcribe the program. We have no estimate as to the cost of the transcription. This would also require the dubbing of a second tape once the encoding is complete.

Cost of encoding the tape	\$175.00
Cost of additional dubs	\$125.00
Cost of hiring transcriptionist	<u>?</u>
Total	\$300.00 +

Summary

Either option would require additional expenses. Option # 2 would require an increase of 18% in our overall cost of airing the program, while option # 1 would increase our cost by over 37%. Currently our production cost is only \$135.00 per program due to the high amount of time that is donated. Most of our money goes toward buying air time. Clearly if the exemption is not granted, we would be forced to terminate the production of the program that many shut-in senior citizens have adopted as their Sunday Worship service.



Trinity Lutheran Church of the Deaf

4801 East Sixth Street
Sioux Falls, SD 57110

Matthew W. Nix, Pastor Phone (605)330-0724

October 6, 2005

Greetings in the name of our Lord,

My name is Matthew Nix, I am a pastor to the deaf in South Dakota. I work with deaf people all across our state and into Minnesota, Iowa, and Nebraska. As I travel and visit the deaf in my region many are very thankful for the service provided through Main Street Living. This is the only opportunity that many of them have to worship their God in a meaningful way. Without exception they all prefer having a qualified (certified) interpreter over captioning.

You see, captioning is in English grammatical order and that is not the language most of them use. The speed the captioning would go would also be too fast for many of them to keep up with. On Tuesday, October 4th, I was visiting with one of my members in Custer, SD. She is 98 years old and lives alone in her own home. She has to depend on her children and grand children to take her places. With this program and its interpreting, she does not need to have her children take her to church on Sunday morning.

I am afraid that if Main Street Living is required to caption its programming, the extra cost may force them to close down leaving many of the people I work with no regular opportunity to worship. There are other programs that do caption so I believe that market is well covered. To the best of my knowledge this is the only one in our area providing an American Sign Language interpreting. Main Street Living is providing a much needed service. Even the cost of interpreters would be quite high, but my church is able to provide free interpreters for them, we would not be able to provide free or even discounted captioning.

If at all possible, please do not force Main Street Living to caption their program it is too important to risk losing.

In Christ,

Pastor Matthew Nix

Breaking the Sound Barrier with the Gospel in Sign


CGB-CC-0004

To Whom it may Concern:

I, Arlen G. Te Slaa, as Chairman of the Board of Main Street Living, Inc., a South Dakota not for profit corporation, make the following statement of fact:


On October 26, 2005 I filed a petition on behalf of Main Street Living, Inc. requesting an exemption from the closed captioning that will be required of programmers as of January 1, 2006. Included in the petition were tax returns, cost estimations, an income summary, and a letter from Rev. Matthew Nix.

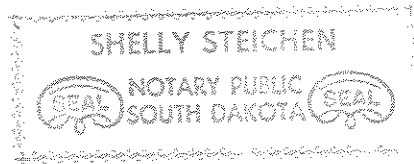
All the documents I deem to be authentic, the facts accurate, and the estimate is based on the best information available at the time. I believe the petition reflects the true impact that this FCC ruling would have on the operation and broadcast of Main Street Living.


Arlen G. Te Slaa

1/19/06
Date

Appeared before me this 19 day of January, 2006


Notary Public



My Commission
expires Nov. 10, 2008

Case Id # CGB-CC-0004