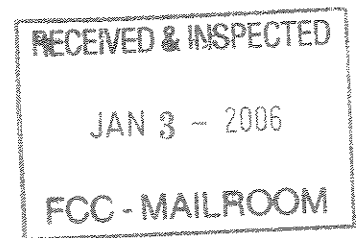


CGB-CC-0201



**Petition for Exemption from Closed Captioning Requirements**

Federal Communications Commission  
Attention: CGB Room 3-B431  
445 12th Street SW  
Washington, DC 20554

COPY 1

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Office of the Secretary  
Federal Communications Commission  
Attention: CGB Room 3-B431  
445 12th Street SW  
Washington, DC 20554

## **Petition for Exemption from Closed Captioning Requirements**

### **Introduction**

Edgewood Baptist Church was founded in 1949 at its current location of 3564 Forrest Road, Columbus, Georgia 31907. Edgewood Baptist was originally begun as a mission church of 68 members and has since grown to over 2,000 members. Edgewood Baptist Church members come from different walks of life and ethnicities, but they share one common goal, and that is to grow closer to God and allow Him to rule in every facet of their lives. The Church's mission is to reach out to the community with the message of the saving Gospel of Christ, supporting families, and ministering in times of need.

The Edgewood Baptist Church television program broadcasts each Sunday at 9 AM on WTVM-TV in Columbus, Georgia and is produced by volunteer church members. The program running time is 58:45 and typically contains special music and performances, a children's Bible lesson, testimonials, prayer, and an Old/New Testament sermon. Preaching is done expositionally and grounded solely in the authority of the Holy Bible. The program centers on the forgiveness, grace, and reconciliation found in a personal relationship with the Lord Jesus Christ. Emphasis is given to practical ways of applying biblical principals and the responsibility of the believer to reach out in compassion to people going through adversity and need. The program reaches across all age groups.

For the reasons set forth below, Edgewood Baptist Church hereby requests an undue burden exemption from the closed captioning rules for the Edgewood Baptist Church television program, pursuant to § 79.1(f) of the Commission's rules.

### **Nature and Cost of Closed Captions**

Closed Captioning will involve producing a final-edit master to be shipped to an out-of-town vendor to be transcribed at the cost of \$650 per program. Attached are samplings of transcribing costs entitled Exhibits A and B. In addition to the transcribing cost, subtitling and dubbing expense, there would be additional expense in hiring local editing professional in order to meet the shipping receipt deadline requirement of the transcribing vendor and return shipping deadline requirement to meet the WTVM on air deadlines. Attached is a sample schedule with associated costs entitled Exhibit C. Also attached is additional research regarding potential costs and associated practical considerations entitled Exhibit D.

In-house voice recognition software for transcribing the program has been rejected due to its expensive startup cost and is impractical due to the fact that there are many and various speakers on a regular basis. Also, these speakers regularly speak in an extemporaneous and expositional style, therefore the use of prepared scrolls and subtitles have been ruled out. It is imperative that there is total accuracy in the proclamation of the Holy Scriptures.

### **Impact on the Operation of the Program Provider**


Currently, the Edgewood Baptist program costs \$43,350 per year for airtime (see Exhibit E). Volunteers operate all equipment involved in production, therefore closed captioning would add \$33,150 to the cost of airing the program. These additional expenses would necessitate that funds be diverted from other vital church ministry areas in order to continue the program.

### **Financial Resources of the Program Provider**

As reflected by the attached financial statement for the period ending October 31, 2005 (see Exhibit F), Edgewood Baptist Church is running \$54,025.60 short of meeting its projected 2005 General Fund Budget. There has been a pattern reflecting a shortage of offerings given to meet the projected budget throughout the current calendar year. We anticipate that that we will end the year significantly short of meeting the projected budget.

The Designated Fund is comprised of donations made to Edgewood Baptist Church for specific purposes. These monies can only be expended for the purpose for which they were give.

The Television Ministry is funded though the church's General Fund Budget. Should we be required to add the *Closed Caption* process into the Television Ministry, which we consider one of the vital outreach ministries of our church, we would be forced to divert funds from some other area in our General Fund. As previously noted this fund is already running in the "red", so some area ministry would have to go lacking. The added cost related to implementation of the *closed caption* process would significantly impact our church's ability to operated financially within existing and projected resources.

Attached are copies of letters from the Southern Baptist Convention and the Georgia Baptist Convention verifying that Edgewood Baptist Church is recognized by the Internal Revenue Service as a 501(c)3 not-for-profit organization. Attached are Exhibits G, H, I, and J. The Federal Employer Identification number is 

WTVM-TV currently does not have facilities to assist the Church in this endeavor.

## **Type of Operations of the Program Provider**

Edgewood Baptist Church is a non-profit religious institution providing traditional spiritual, emotional, physical support to a diverse economic, ethnic, and social population including reaching out to soldiers based at Ft. Benning. In addition, many inactive and retired military personnel attend Edgewood Baptist. No solicitations or appeals for donations are made to the viewers of the Edgewood Baptist program.

## **Other factors**

Petitioner believes that the local, non-news exemption to the closed captioning rules also applies to Edgewood Baptist Church program.<sup>1</sup> As noted above, the program is produced and distributed locally, and the sermons of Edgewood Baptist Church are of primarily local public interest. The episodes are not news, they do not have repeat value, and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in an abundance of caution and for the purpose of establishing certainty.

## **Conclusion**

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on Petitioner's operations. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under §

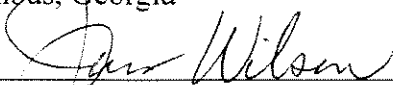
---

<sup>1</sup> This exemption is self-implementing, and therefore Petitioner notes its applicability without expecting or requesting FCC action on it.

79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

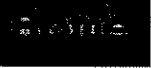
Respectfully submitted,

Edgewood Baptist Church  
Columbus, Georgia

By: 

James Wilson  
Administrator  
3564 Forrest Road  
Columbus, Georgia 31907  
706-561-7954  
706-569-6297 fax

Dated: 12/30/05



# Rates

**How Much Will It Cost**  
 For creating the captions, we have an unbelievable rate of

**Roll-Up: \$3.00 per Minute**  
**Pop-Up: \$4.00 per Minute**

**Sample rates for shows:**

**Duration 30 minutes for Roll-Up captioning:**

60 Min.  
 program  
 \$ 275  
 x 2  
 -----  
 \$ 550

**Roll-Up**

Transcription	\$ 60.00
Cost of creating a captioning file (bulk of the work)	\$ 90.00
Encoding	\$125.00
<b>Total:</b>	<b>\$275.00</b>

**Pop-On**

Transcription	\$ 60.00
30 minutes of pop-on captioning @ \$4.00 per minute	\$120.00
Encoding	\$125.00
<b>Total:</b>	<b>\$305.00</b>

If you are set up for encoding yourself then we will only charge you the cost of creating the caption file.

**Important:**

With closed captioning, time is of the essence. We encourage you to involve us with the project in the early stages of production. When you reach your fine cut, please send us a vhs copy with a VIIC or an LTC time code. We'd like to get started on the close caption right away. Nevermind the changes that will happen between the fine cut and the master. We'll incorporate those to the closed captions without any extra cost as long as you let us know what and where they are (unless you completely overhaul the program in a major way). Our costs with captioning are heavily dependent on the turn-around time.





Who  
We  
Are

What  
Do We  
Do

What  
Will It  
Cost

Quality  
Assurance

**Closed  
Captioning**

**Subtitling**

**Audio  
Transcription**

**Video  
Description**

We close caption video and DVDs

And we charge only \$3.00 per minute  
for roll-up captions and \$4.00 per  
minute for pop-on.

Unbelievable? Yes!  
Undoable? Not by us!

We do a perfect job always! Guaranteed!

But talk is cheap. Let us do a job for you  
and let the captioning do the talking!

We're talking sense...we're *Talking Type*.

**Contact Us**

**THE ROCK-BOTTOM LINE  
IN TOP-NOTCH CAPTIONING**



## Closed Captioning

We specialize in closed captioning. We close caption and subtitle videos and DVD. We are familiar with and can work with all video formats.

We guarantee you the best quality captioning and the most competitive rates in the entire country. We can do roll-up or pop-on captioning. We also give you the option of encoding the captions yourself, in which case we will email you the caption file.

For a detailed rate card and turn around time, please [click here](#).

### Video Descriptions:

Our experience in film production goes a long way in producing video descriptions that not only meet deliverable requirements by various networks, but it becomes a valid document for getting the nuances of the show for your own needs.

We capture the flavor and the nuances of the show from screen to paper. We describe the visual content of the show, such as camera angle and editing style.

### 'Deliverables' for Discovery Networks

We have worked with several DCI producers to fulfill 'deliverables' for their productions. All of our work has been accepted by DCI and we guarantee that our work will be accepted by DCI.

# ClosedCaption MAKER

(Formally of Portsmouth, NH)

**822 Guilford Avenue #148 • Baltimore, MD 21202**

**E-mail: [wGallant@CCmaker.com](mailto:wGallant@CCmaker.com) • Web Site: [www.CCmaker.com](http://www.CCmaker.com)**

**1-800-527-0551**

You produce the video,  
we add the closed-captions ...

FCC Requires 100% captioning starting  
1/1/06.

We sell an entry level line-21 closed-captioning system.  
See details below, system is called ADDrollupCC.

**Not going to make the Jan 1st deadline for adding closed-captioning?** *60 min program at \$400*

We'll do it for you, half-hour program is \$200 (includes transcribing, tape, shipping)

We can do it for this low price because we are using **ADDrollupCC** and it doesn't take very long to do it.

Here's the math: It will cost us \$30 to get it typed, it will take two hours of production time to put the script and video together using **ADDrollupCC**, and \$15 for Fedex to get it back to you.

Turnaround will be about three days.

(Note: Due to the volume of work, we most likely can not meet our normal 3 day turnaround 12/23 )

# SERVICES

## Professional closed-captioning services.

Cost is \$10 per video minute plus \$50; includes encoding, videotape, and 2<sup>nd</sup> day FedEx.

Client will be sent an open-captioned VHS proof copy at no charge.

Client sends us a professionally produced "master video" on BetaSP, DV/DVcam, or DVCpro25

and we create a closed-captioned professional master on BetaSP or DVcam.

Example: A ten minute video using 'pop-on captions' would cost \$150.

Add \$2/minute if verbatim script is not supplied.

Subtract \$4/minute if roll-up captions are used instead of pop-on captions.

TV Spots are \$100 per spot (:10 to :60); plus \$50 for tapestock and shipping. Script must be supplied on disk or emailed. Turnaround is two business days.

Music Videos (up to 5 minutes) are \$175, includes BetaSP/DVcam videotape and shipping.

Script must be supplied on disk. Additional BetaSP/DVcam copy is \$35 (includes tape).

## TECHNICAL DETAILS FOR PROFESSIONAL CAPTIONING

We normally use "Pop-on" type closed-captions; the captions "pop-on" the screen in groups of words and are positioned so that they do not cover-up material being discussed.

Our encoder (hardware which adds the captions) uses component video in/out.

DV formats: we can accept DV, DVcam, DVCpro25 and master to DVcam. (all are small or large cassettes).

Please call concerning details.

**New Lower Price:** As noted above, "roll-up captions" are \$4/minute less; reason is that "roll-up captions" require less production time. For an example of using "roll-up captions" watch 'The History Channel', they use this format for most of their programming.

---

## **Add Captions to streaming video on the web!**

**(Windows Media Video, Quicktime, RealOne)**

You put the video up on your server and we create the companion captioning file for the player.

Take a look at our demo using the Windows Media Player: (you need to turn captions 'on' on the WMP)

("Right-click and "open in new window") Do not double-click here.

[Run Windows Media Player with demo](#)

[Run Video on IE page using the Windows Media Player.](#)

If you are on a MAC or have problems, email me and I'll send you a CD of these files.

**\$5 per minute of video; client supplies video file and a script file.**

---

## **Add Subtitles to DVDs using DVDStudioPro**

Adding subtitles to a DVD you create in **DVDStudioPro** is not fun.

**DVDStudioPro** includes a subtitle editor but the process of using it is painfully slow. You create a subtitle block, set the in/out timecode points, check the sync, then move onto the next subtitle block.

We just did the subtitling for a 20-minute DVD – it contained 316 subtitle blocks!

A better and more cost effective way is for you to FTP us your videos in mp4, we create a STL subtitle file which you import onto a subtitle track. You still have to make minor

adjustments to some of the in/out points. You have the same options as if you had manually created the subtitles; font, font size, color, position (left/right/center), timecode in/out points.

We have a MAC with **DVDStudioPro** so that we can fully test the STL file before sending it to the client.

We are a PC shop but got this system because there are so many horror stories on the Internet concerning **DVDStudioPro** and subtitles.

If you have an interest in this service, email me and I'll email you a 'test' STL file with instruction on how to place it on the subtitle track. You can use any video, the demo just illustrates how easy it is to use a STL subtitle file.

**\$7 per minute of video; client supplies mp4 file and a script file.  
\$50 minimum.**

---

## **“VHS videotapes used in the Classroom”**

This unique college/university service was designed to make existing VHS videos in your school's library accessible to a deaf/hoh student. Client sends us a non-captioned VHS videotape and we return it unaltered plus two open-captioned or closed-captioned VHS copies; one copy for use and the second to be used as a backup.

Cost is \$4 per video minute which includes transcribing, videotape, and shipping. We use roll-up type captions; this is the format “The History Channel” uses for their evening programming.

Thus, a 30-minute video is exactly \$120. The captions roll-up from the bottom of the screen and are re-positioned to the top of the screen if needed.

---

## **“Do your own Captioning” (we offer two systems)**

# OCmaker

The intended user of our **OCmaker** system is a college/university who has a large VHS video library for student use, most of which is not captioned. This system will enable the staff (using work-study students) to create an open-captioned version of these videos; meeting the Federal requirements to make videos accessible to your deaf/hoh students.

This system, called **OCmaker**, was designed to take a non-captioned VHS video and create an open-captioned version of it. This is NOT a feature rich captioning system, which normally means very difficult to learn and remember, but one that is easy to learn/remember and requires very little training.

The system was designed to get the words on the screen (uses roll-up captions only) by an individual who has no captioning or video production background and most likely will not be using the system on a full-time basis; great job for work-study students.

The total package, except Windows PC, is \$3,000. The system is upgradeable to our high-end system which adds closed-captions.

If you'd like a FREE copy of the demo video which illustrates using the system to add open-captions to a short video, please send us an email requesting "OCmaker Captioning System".

# ADDrollupCC

This configuration integrates into your NLE system and allows you to add 'rollup' type captions to the video you produce. This would be an ideal system for a church/school/city which wants to make their programming available to deaf/hoh viewers. In some cases, captioning is required by FCC rules.

The main design consideration of **ADDrollupCC** was 'user friendly'. The program will add line-21 rollup closed-captions to video using a hardware encoder manufactured by Link Electronics. Adding rollup closed-captions to a one-hour video takes about 2-3 hours of captioning work, whereas it would take 10-15 hours to add popon closed-captions (the other format of captions). These estimates do not include transcribing.

If you would like to see what rollup closed-captions look like, watch **The History Channel** – they use this format for most of their evening programming.

The introductory price for **ADDrollupCC** is \$3,000; this includes the professional line-21 closed-caption encoder manufactured by Link Electronics; encoder supports composite, s-vhs, and component video. The encoder connects between your NLE system and your record deck when creating the closed-captioned master.

System works with DV, DVD, S-VHS, DVcam, DVCpro, BetaSP; call for details.



**We just completed a VHS demo tape (might ship on DVD) which illustrates using the system -- if you'd like a free copy, email us your postal address.**

To download a diagram of the system,  
right click and do a 'Save Target As'; this is a pdf file.

## **Not going to make the Jan 1st deadline for adding closed-captioning?**

We'll do it for you, half-hour program is \$200 (includes transcribing, tape, shipping)  
We can do it for this low price because we are using **ADDrollupCC** and it doesn't take very long to do it.

Here's the math: It will cost us \$30 to get it typed, it will take two hours of production time to put the script and video together using **ADDrollupCC**, and \$15 for Fedex to get it back to you.

Turnaround will be about three days.

---

## **Our Customers**

Home Depot (GA) \*\*\* DuPont (DE) \*\*\* Los Alamos Nat'l Lab (NM) \*\*\* USPS (TN, IL, MA, ME) \*\*\* NY Bar Association (NY) \*\*\* Colonial Insurance (SC) \*\*\* Unum Insurance Company (ME) \*\*\* I-Car Tech Ctr (WI) \*\*\* Sanders/Lockheed (NH) \*\*\* US Dept Interior/BOR (ID) \*\*\* Albany Medical Center (NY)\*\*\* BAE Systems (NH) \*\*\* WNY Indep Living Project (NY)

University at Buffalo/Suny CAT/UB (NY) \*\*\* University of New Hampshire (NH) \*\*\* Bowdoin College (ME) \*\*\* University of Maine (ME) \*\*\* City College (NY) \*\*\* University of New Mexico (NM) \*\*\* Fitchburg State College (MA) \*\*\* SW Texas State University (TX) \*\*\* San Diego City College (CA) \*\*\* University of WI - Extension (WI) \*\*\* Dartmouth College (NH) \*\*\* Salish Kootenai College (MT) \*\*\* NYU (NY) \*\*\* Univ of Iowa \*\*\* Marin CC (CA) \*\*\* CAL State – San Marcos \*\*\* Univ of DE \*\*\* Temple Univ (PA) \*\*\* NE Univ (MA) \*\*\* Penn State (PA) \*\*\* UC Berkeley (CA) \*\*\* San Diego State (CA) \*\*\* CSU – Chico \*\*\* Univ of VT \*\*\* Marymount Univ (VA) \*\*\* MSU – Morehead (MN) \*\*\* College of the Holy Cross (MA) \*\*\* Renton Tech College (WA) \*\*\* American Univ (DC) \*\*\* Madonna Univ (MI) \*\*\* College of the Redwoods (CA)

Plus many small video production companies from Maine to California.

---

# **Contact**

**ClosedCaption Maker**  
822 Guilford Avenue, #148

Baltimore, MD 21202

1-800-527-0551

**Website:** [www.CCmaker.com](http://www.CCmaker.com)

**E-Mail:** [wGallant@CCmaker.com](mailto:wGallant@CCmaker.com)

**Website Created March 4, 1996 ... Updated December 23, 2005**

01138

# EXHIBIT C

## SAMPLE SCHEDULE OF COSTS

### **SUNDAY**

RECORDING OF CHURCH SERVICE	\$ 0.00
(VOLUNTEER CHURCH MEMBERS)	

### **MONDAY**

PROFESSIONAL EDITOR	
TWO HOURS @ \$100 PER HOUR	\$200.00
OVERNIGHT SHIPPING CHARGES	\$ 25.00

### **TUESDAY/WEDNESDAY**

TRANSCRIBING, TITLING, AND ENCODING COSTS	\$400.00
--	----------

### **WEDNESDAY**

OVERNIGHT SHIPPING CHARGES	\$25.00
----------------------------	---------

### **THURSDAY**

DELIVER TO WTVM-TV

TOTAL CLOSED CAPTIONING COST PER PROGRAM	\$650.00
TOTAL WEEKS	X 51
TOTAL PRODUCTION COST	\$33,150



Gary  
Robson

## Offline (pre-taped) captioning

- [How do I find an offline captioning company?](#)
- [How much does offline captioning cost?](#)
- [What equipment do I need for offline captioning?](#)
- [What skills do I need for offline captioning?](#)
- [How do I get started in the offline captioning business?](#)

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### How do I find an offline captioning company?

There are several ways to approach this. The best way is through referrals. Ask people who have had captioning done. See what they thought of the people they used. There is also a list of captioning companies put out by Gallaudet University.

Another good approach is to watch the credits at the end of videotapes and television shows. Leave the captions turned on when you watch, and see how they look. Keep notes of which companies do the kind of work you like, and call those companies.

---

### How much does offline captioning cost?

The first thing to remember about offline captioning rates is that when you pay someone to caption a one-hour videotape, you are not paying them for one hour of work. Even if you handed them a perfect script, it would take *at least* an hour to synchronize the captions, an hour to position them, an hour to encode them, and an hour to check them. Realistically, captioning a one-hour video can take from eight to twenty hours.

Rates range all over the map, depending on variables like these:

**Dialog Density:** If the tape is a documentary with long segments of background music while the camera pans across the scenery, there's not much dialog and it will be easy to do. If it is a product pitch by that FedEx guy that speaks at 400 words per minute, there will be an immense amount of work.

**Terminology:** If your tape is extremely technical or contains a lot of industry jargon, the captioners will need to be constantly looking up spellings of words (or calling you for them). This will end up costing more as well.

**Equipment:** Obviously, someone who is providing a full studio full of equipment will charge more than someone who is working in your facility with your equipment.

**Experience:** Just as with any other profession, you pay more for the seasoned professionals.

**Notice:** If you wait until the last possible minute to call, you will almost certainly end up paying more.

All in all, hiring a captioner is no different than hiring any other professional on contract. Check them out beforehand, pay them what they're worth, and things will work out well.

See also "[How much does online captioning cost?](#)"

---

## What equipment do I need for offline captioning?

There are two different stages to offline captioning of a videotape: Creating the captions ("editing"), and placing them on the videotape ("encoding").

Editing requires that you have a computer with captioning software. Pick the software first, and then buy the appropriate computer to run it, as hardware requirements vary from software vendor to software vendor. The computer will have to have a video source such as a computer-controlled video tape recorder (VTR), a way to tell where it is on the tape (such as a timecode reader), and a way to display the video (such as a full-motion video card in the computer, or an extra television monitor). Some editing systems require encoders or character generator decoders, and some are digital, requiring the videotape only to get the video into the system.

Encoding requires a computer with the caption encoding software, which may or may not be the same software you used for editing. You will also need two VTRs, one to play the original master tape, and one to record the new captioned submaster. A caption encoder will be required to actually place the captions on the tape. Some form of timecoding for synchronization will be required, and there are a number of ways to accomplish this.

The best bet is to get the specifications for what you need from your caption software vendor, who will be only too happy to provide all the information you want.

---

## What skills do I need for offline captioning?

The primary requirement is vocabulary and language skills. An offline captioner will encounter a wide variety of terminology in many different situations. This ranges from slang to technical jargon to localized dialects, much of which is difficult to find in reference books. A degree in English (or the primary language in which you'll be captioning) or linguistics is a big help.

There is also a difficult-to-define artistic quality in a good offline captioner, which manifests

itself in how sentences are split between captions, how captions are placed and formatted, and the smoothness of the timing. If captions are formatted and placed well, then the formatting and placement won't be noticed by the reader.

---

## **How do I get started in the offline captioning business?**

The best way to get started is just like any other business: Start calling the leading companies in the field (and the local companies) and see who's hiring. You can also start by working with local chapters of organizations like the Association of Late-Deafened Adults (ALDA), Self-Help for Hard of Hearing People (SHHH), the National Association for the Deaf (NAD), the Alexander Graham Bell Society, and others that may need your services. The pay won't be as good, but the satisfaction level is high.

Since the equipment for offline captioning can be expensive (most of the cost is in the tape decks), it is costly to just set up shop for yourself. If you do want to go this way, establish some interested clients first and determine their needs, so that you only buy what you have to in the beginning to support their needs.

Once you are ready to go, make a demo tape. Let me repeat that one. Make a demo tape. Show people what you can do and how well you can do it. Check the demo tape three times, and then have somebody else check it for you. If you give someone a demo tape with misspellings on it, you will *not* get the job. And whatever you do, don't put someone else's copyrighted material on the demo tape!

See also "[How do I get started in the realtime captioning business?](#)"

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This page last updated 01/09/2001  
Site template last updated 3/30/2001



**Gary  
Robson**

## Online (Live) Captioning

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- [Why is captioning often missing from parts of a newscast?](#)
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- [What's the difference between captioning and CART?](#)
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## How are realtime captions generated?

Realtime captions are performed by stenocaptioners, who are court reporters with special training. They use a special keyboard (called a "steno keyboard" or "shorthand machine") to write what they hear as they hear it. Unlike a traditional "QWERTY" keyboard, a steno keyboard allows more than one key to be pressed at a time. The basic concept behind machine shorthand is phonetic, where combinations of keys represent sounds, but the actual theory used is much more complex than straight phonics.

Stenocaptioners are capable of writing at speeds of up to 250 words per minute, or even faster in short bursts.

The steno then goes into a computer system, where it is translated into text and commands. The captioning software on the computer formats that stream of text into captions, and sends it to a caption encoder. This can be done either directly, or over the telephone using modems.

Also, see my June 1998 column from *Newswaves*, entitled "[How a Live Show Gets](#)

Captioned."

---

## **Why is captioning often missing from parts of a newscast?**

Newscasts can be captioned using realtime, in which case the whole broadcast is captioned, or using Electronic NewsRoom (ENR) captioning, in which case only the parts that have text for the TelePrompTer are captioned. Many TV stations use ENR for their captioning simply because it's free, even though big parts of the newscast aren't accessible for deaf people. Also see "[Does the FCC mandate realtime captioning for news?](#)".

---

## **Can meetings and other live events be captioned?**

Absolutely. This can be done either using captions on projected video, or using CART techniques (see "[Can captioners replace sign interpreters at live events?](#)" and "[What's the difference between captioning and CART?](#)").

Captioning of meetings can also be done using the Internet to allow remote users to attend (see "[Can captioning be done on the Internet?](#)" and "[Can a radio broadcast be captioned?](#)").

---

## **Can plays and movies be captioned?**

Absolutely. This can be done in the same way as described in "[Can meetings and other live events be captioned?](#)". In the case of a theatre where projected video could be viewed by some as a distraction, captioning can be done using an LED sign.

Also, see the description of [movie theater captioning](#) in the [overview](#) of this FAQ.

---

## **Can realtime captioning be done using voice recognition systems?**

Speech recognition systems are becoming increasingly accurate and fast. As of today, however, there is no hint of a technology that would actually be able to capture text from multiple speakers in noisy environments with acceptable accuracy. Additionally, much of speech recognition is based on interpreting words using their context. This requires storing up entire sentences, which would leave the captions lagging far behind the speakers. For more details, see the [Speech Recognition Technology](#) article that provides a realtime reporting/captioning perspective on the subject.

There are now realtime speech recognition systems available for realtime court reporting, using "mask reporters," people who repeat everything they hear into a microphone embedded in a face mask, inserting speaker identification and punctuation. On November 21, 1999, Jim Bouck of Missouri became the first person to receive the [RVR](#) certification from



NVRA, performing realtime on a speech recognition system at 180-200 wpm for five minutes with accuracy better than 96%.

It is likely that these mask reporting systems will be made available for captioning at some point in time.

---

## **Can captioners replace sign interpreters at live events?**

Certainly not. Captioners and sign interpreters address two different groups of people.

Prelingually deaf (or culturally Deaf) people have sign language (usually ASL) as their first language. English came later. They will be much more comfortable with an interpreter, and their comprehension level will be higher. For someone accustomed to ASL, English is quite limited in its expression, and written English is very "dry." Additionally, a Deaf person who has spent most of their life communicating in ASL may not have developed the reading speed necessary to follow captions in realtime.

Postlingually deaf people (or late-deafened adults) learned English before they learned to sign, if they learned to sign at all. For these people, captions will provide a far greater comprehension level. Of the deaf and hard of hearing population in the United States, roughly 10% actually know sign language. Captions benefit the rest.

Each method of communication has its strengths. For example, in a speech with heavy use of proper names and specialty terminology, it may be easier to follow captions than a frantically fingerspelling sign interpreter.

The maximum flow of information and comprehension will occur when sign interpreters and captioners work together at the event.

For more information about captioners, CART reporters, and interpreters, see:

- [Working With Sign Interpreters](#)  
Column from the *Journal of Court Reporting*, July 1999
  - [Captioning vs. Sign Language Interpreting](#)  
Column from *Newswaves*, May 1998
- 

## **What's the difference between captioning and CART?**

CART is an acronym for Computer-Aided Realtime Translation, and it refers to the use of machine steno shorthand skills to produce realtime text on a computer. Realtime captioning can be viewed as a subset of CART, but CART also encompasses use of straight text on computer screens (no video picture), projected on walls, or shown on large monitors.

For providing realtime at a live event, it is often easier to find CART reporters than to find

captioners, since captioning requires more equipment (and more expensive equipment, as well).

The most straightforward example of CART consists of a CART reporter with a notebook computer and a steno keyboard, sitting next to a deaf person. The CART reporter writes everything that happens, and the screen on the notebook computer is turned so that the deaf person can read it. This differs from traditional court reporting in that the CART reporter is not just there to create a verbatim record, but to help their client understand the proceedings, which may mean paraphrasing, interpreting, and two-way communication.

A larger-scale CART example would consist of taking the video output from that notebook computer and projecting it onto a screen (using an overhead projector with an LCD palette) or placing it on one or more large television monitors (using a VGA -> NTSC "scan converter").

For more on this topic, see my March 1999 *The Caption CART* column, entitled "[Non-Legal Realtime](#)."

---

## **How do I hire a realtime captioner?**

Every captioning job is different, so there's no one answer to where to find a captioner. The following are some general guidelines that can help you get the best person or firm for the job.

To start with, you can get names of realtime captioners from a number of sources, including captioning equipment vendors, your local yellow pages, organizations that use captioners. Once you have some names, talk to the captioners, and ask questions like these:

### **Do they have applicable experience?**

If you want someone for broadcast TV, don't pick a captioner that only does meetings. If you will have deaf people speaking, make sure they've worked with deaf people before.

### **Do they have adequate staffing?**

Not a problem for a single meeting, this becomes a big issue for an annual news contract. If you'll be using them on an ongoing basis, make sure there are enough people to cover the hours required, and extra for vacations, sick days, emergencies, and so on.

### **Do they have appropriate credentials?**

The CSR and/or the RPR should be the minimum qualification considered for captioning applicants. The CM or RMR is an indication of accuracy under high speed conditions and is desirable. The CRR most directly relates to the type of writing entailed in captioning, but at relatively slow speeds. The RDR is an indication of a broad range of knowledge, including court reporting, captioning, computers and

general business management. The previous question in this FAQ provides a list of what all these credentials mean.

### **Do they have all required equipment?**

Make sure that the captioner has everything required for the job beforehand, so you don't end up with a last-minute panic.

### **Check their references.**

Just as with any other contractor or employee, check references before making your final decision. Talk to people they've worked for in the past. Ask not only about the quality of their work, but their reliability as well. If they have any NCRA credentials, these can be verified with NCRA. Similarly, complaints regarding their court reporting performance can be checked with the state's CSR Board.

### **Do they have backup?**

Especially important for recurring or emergency coverage, this includes not only backup equipment, but backup personnel as well. If the captioner will be working from their own home or studio, this should include at least a second phone line, second TV, UPS (uninterruptable power supply, for power outages), and backup modem. Even better is a second computer system and steno keyboard, and a backup generator for long-term emergencies. There should be enough people to cover everything you need even with somebody out sick. Make sure, also, that their captioning equipment came from a reputable vendor that can help them if problems arise.

### **See their work!**

If you are accepting bids for a large contract (e.g. a year of captioning work), it is quite reasonable to ask to see the applicant's work. Make sure you see it on something comparable to what you do (if you need a sports captioner, watch their sports captions). Be aware, however, that it is a lot of work for a captioner to build a job-specific steno dictionary with all of the proper names and special terminology for your specific needs. Look for speed, consistency, and accuracy with standard English vocabulary. If that is handled well, they'll be able to adapt to your needs.

---

## **What are the credentials for a realtime captioner? UPDATED**

There is no governing body for captioners, so you must look for credentials assigned either by the state board overseeing court reporters, the National Court Reporters Association (NCRA) for machine shorthand writers, or the National Verbatim Reporters Association (NVRA) for mask reporters using speech recognition systems. The skills and knowledge required for these credentials are similar to those required for captioning, and anyone capable of doing broadcast-quality captioning work can easily attain at least the CSR and/or RPR.

For work that doesn't require broadcast quality and experience (such as captioning an informal meeting), a less-expensive alternative is to use court reporting students that have

invested in realtime CAT equipment.

- **CSR**-Certified Shorthand Reporter, a state certification, differing from state to state. In California, it consists of writing and transcribing four-voice question and answer testimony at speeds up to 225 words per minute (WPM), and includes a written examination relating to court reporting duties.
- **RPR**-Registered Professional Reporter, given by NCRA. The skills portion consists of writing and transcribing Q&A testimony at 225 WPM, jury instructions at 200 WPM, and literary dictation at 180 WPM. It includes a written knowledge portion relating to court reporting duties.
- **CM or RMR**-Certificate of Merit or Registered Merit Reporter, given by NCRA. The skills portion consists of writing and transcribing Q&A testimony at 260 WPM, jury instructions at 240 WPM, and literary dictation at 220 WPM. It includes a more difficult written test relating to court reporting duties.
- **RVR**-Realtime Verbatim Reporter, given by NVRA, designed specifically to test realtime skills. The test consists of five minutes of dictation at 180 to 200 WPM, with a required accuracy of 96% to pass.
- **CRR**-Certified Realtime Reporter, given by NCRA, designed to test writing and technical skills relating to realtime court reporting and captioning. The test consists of setting up realtime computer equipment and writing literary dictation at speeds ranging from 180 to 200 WPM. The examinee is graded on the accuracy of the test as written in realtime. The final portion of the test involves copying the unedited file to a 3.5" floppy in ASCII format.
- **RDR**-Registered Diplomat Reporter, given by NCRA, designed to test a broad range of knowledge associated with court reporting, captioning and related subjects. The highest certification currently attainable, the examinee must first qualify in one of three ways:
  - A. Have passed and held the RMR for a minimum of 5 years; or
  - B. Have passed the RMR and also hold a Bachelor's Degree; or
  - C. Have passed the RMR, in addition to any two other NCRA tests.

---

## How do I find an online captioning company?

There are several ways to approach this. The best way is through referrals. Ask people who have had captioning done. See what they thought of the people they used. There is also a list of captioning companies put out by Gallaudet University.

In realtime captioning, it is very important to pick people that have done your kind of work before. If you need someone to caption a television newscast in Missoula, pick someone who is going to spell all the names of the towns and people in the area correctly. Pick someone

who's done news work, so that the names of government officials and people in the news will be in their dictionary. If, on the other hand, you need someone to caption a seminar on medical x-ray and laser equipment, pick someone with knowledge of the medical industry.

Ways to find captioners in cyberspace are also beginning to appear. On the World Wide Web, you can check the [Verbatim Reporters Forum \(VRForum\)](#).

---

## **Do I need to use someone local for realtime work?**

It depends on the realtime work. Most of the network news and sports in the United States is done by people who aren't even in the same state where the broadcast originates. Generally speaking, if you're captioning something that's available on a satellite, you can use anybody with a dish. If you're captioning something that's being broadcast, you can use anybody in your broadcast area. If it's not being broadcast, you'll want the captioner on-site.

There are exceptions to this rule. If you don't mind your captioner not being able to see the TV screen, there are companies that specialize in providing captions remotely, using only an audio feed.

See also "[If I use a remote captioner, what equipment do I need?](#)"

---

## **How much does online captioning cost?**

Rates range all over the map, from tens of dollars per hour to hundreds of dollars per hour. Remember that these factors affect rates:

**Time:** A captioning job requires unpaid preparation time. If you're paying for a one-hour broadcast or seminar, there's at least three hours of work involved. Also, remember that captioners usually work alone, unlike sign interpreters who work in pairs and trade off for long presentations.

**Equipment:** Obviously, someone who is providing \$25,000 worth of equipment will charge more than someone who is requiring you to rent equipment for them.

**Experience:** Just as with any other profession, you pay more for the seasoned professionals.

**Notice:** If you wait until the last possible minute to call, you will almost certainly end up paying more.

All in all, hiring a captioner is no different than hiring any other professional on contract. Check them out beforehand, pay them what they're worth, and things will work out well.

See also "[How much does offline captioning cost?](#)"

---

## What equipment do I need for online captioning?

Your equipment for online captioning is more straightforward than the equipment for offline captioning. You need a computer, captioning software, and an encoder (plus, of course, the video source). Your captions will then go to a VTR to be recorded, or out to a broadcaster. If you will be providing realtime, then you'll need a steno keyboard as well.

For more information, see:

- A home captioning setup, from a *Journal of Court Reporting* article
- 

## What skills do I need for realtime captioning?

(This subject is also addressed in my article How to Get a Realtime Captioning Job, which appeared in the January 1998 issue of *The Journal of Court Reporting*)

You need to be able to write realtime at speeds well in excess of 225 words per minute, with a total error rate (TER) of under 1.5% to get started. You should have extensive training, on your own and through seminars, to be able to write steno in ways that will differentiate homophones, synonyms, and unfamiliar words, at high speeds and with precision. The National Court Reporters Association CRR (Certified Realtime Reporter) exam is a good start to see if you have the necessary speed and accuracy, even though it tests to a 4.0% TER rather than a 1.5%.

Vocabulary is critical. You must have a well-developed court reporting dictionary, containing all of the specialty terminology for whatever you will be captioning, plus general terms that might come up. Focus heavily on geopolitical terminology. The following is an abbreviated (yes, abbreviated) copy of what should be in an American news captioner's dictionary, courtesy of Patty White and Kevin Daniel:

- U.S. Presidents (past and present and potential)
- First Ladies
- Cabinet Members
- U.S. Senate
- U.S. House of Representatives
- National figures (government, religious, entertainment, criminal...)
- All the countries in the world and their capitals
- All the states in the U.S. and their capitals
- All other major U.S. cities and not so major U.S. Cities
- Geographical information, like mountain ranges, mountain peaks, oceans, rivers, lakes, local creeks
- Meteorological terms, weather terms

- World leaders, including United Nations leaders
- World history terminology, like Tet Offensive, Bolsheviks, Chairman Mao
- Major wars, domestic and international
- Terms related to world organizations, like NATO, OPEC, etc.
- Nationalities, and the languages of foreign nations
- Supreme Court Justices and important SCOTUS decisions
- Military leaders, Joint Chiefs of Staff, military bases, weapons of war, like A-10 tank killers, F-15s, AWACS, Tomahawk missiles, Scud, etc.
- National Parks
- Colleges and Universities and their team names
- Local stuff for the area you plan to caption in, landmarks, hospitals, junior colleges, prominent people...
- All the professional sports teams and their nicknames, players and coaches
- Sports terminology, awards, and organizations, both amateur and professional
- Makes and models of automobiles
- Major businesses, brand names, stock terms and trading organizations
- Currencies and major banks around the world
- All the colors and their shades and hues
- Dog and cat breeds
- Foods and their measurements and spices that go in them
- Holidays, Christian, Jewish and all other faiths
- Special events, like Kwanzaa, Cinco de Mayo, etc.
- Religious structures, like mosque, temple, etc.
- Books of the Bible and religions around the world
- Basic chemicals
- Drug names and manufacturers, both legal and illegal
- Common first and last names
- World literature, philosophy and religious terms, like Aesop, orthodox, Buddhism, Eucharist, the Brothers Grimm, etc.
- Political terms, like Glasnost, apartheid, anarchy, propaganda, caucus, expatriate, Kremlin, Parliament, etc.
- Computer terms
- Idioms, like adieu, aloha, de rigeur, fait accompli, modus operandi...

---

## How does a realtime captioner handle obscenities?

Another issue facing the captioner is swear words. As a general rule of thumb, if the word is in the sound track, it should be in the captions as well. If the producer chooses to "bleep" the sound track, then "bleep" the captions, too. Deaf and Hard-of-Hearing viewers should get the same content as hearing viewers.

These obscene words must be in the dictionary, because they will come up sooner or later, but they must be carefully defined so that it is virtually impossible to stroke one by accident. One common approach used by a number of captioners is to place the words in the dictionary with an asterisk in the middle of the steno stroke. Beware, though: if you remove the word from the dictionary entirely, today's sophisticated phonetic translation systems may produce it anyway if you write it by accident. Put the phonetic way of writing the word in your dictionary as a NULL translation so that if you hit it by accident nothing comes out.

You'll need a "bleep" stroke as well, for when the audio is actually censored.

For more information about captions and obscenities, see:

- ["What the #\\*\\$%@ ?"](#)  
Column from the *Journal of Court Reporting*, Jun 1999
- [Ratings, Filters, and Censorship](#)  
Column from *Newswaves*, Nov 1998
- [What the \[bleep\] is going on?](#)  
Part of a column from *Newswaves*, Apr 1998
- [Bloopers](#)  
Column from the *Journal of Court Reporting*, Sep 1999
- [What does the V-chip have to do with captioning?](#)  
A question from the "[Technical Stuff](#)" part of this FAQ

---

## How do I get started in the realtime captioning business?

(This subject is also addressed in my article [How to Get a Realtime Captioning Job](#), which appeared in the January 1998 issue of *The Journal of Court Reporting*)

The best way to get started is just like any other business: Start calling the leading companies in the field (and the local companies) and see who's hiring. You can also start by working with local chapters of organizations like the Association of Late-Deafened Adults (ALDA), Self-Help for Hard of Hearing People (SHHH), the National Association for the Deaf (NAD), the Alexander Graham Bell Society, and others that may need your services. They pay won't be as good, but the satisfaction level is high.

Sometimes the major companies hire people with little or no training under internships or on-the-job-training programs, but there's no substitute for having a little bit of experience behind you. Practice on the kind of material you want to caption, and offer to demonstrate your skills.

If you are planning to do work for the television news industry, *get to know the business and the terminology* before you approach anybody. Make sure your equipment is in place and that you know how to use it. Certification is not required, but is a good thing to have. Many



captioning companies will only hire CRRs or RMRs, and very few will hire someone without a CSR or RPR. If you're not familiar with these acronyms, see "[What are the credentials for a realtime captioner?](#)"

For more information about getting started in captioning or CART, see:

- [Getting the CART Rolling](#)  
Column from the *Journal of Court Reporting*, Apr 1999
  - [How to Get a Realtime Captioning Job](#)  
Article from the *Journal of Court Reporting*, Jan 1998
  - [How do I get started in the offline captioning business?](#)  
A question from the "[Offline](#)" part of this FAQ
- 

## Can I do realtime captioning from my home?

Some kinds of captioning lend themselves well to working remotely. Certainly, you can do a news broadcast for a local television station if you have a computer, modem, steno keyboard, two televisions, headphones, and the appropriate software. As you get started in the business, though, plan on working on-site. The people you work for will feel better if they can see you. It is also easier to caption things like city council meetings when you can be there to see what's happening. Obviously, live events that aren't broadcast will need you to be on-site as well.

For more information about working from home, see:

- [Captioning on the Home Front](#)  
Article by Kathy Robson from the *Journal of Court Reporting*, Nov 1998
  - [Captioning at Home](#)  
Article by Gary Robson from the *Journal of Court Reporting*, Mar 2000
- 

## Why would a captioner need two televisions rather than one?

There are two very good reasons:

- Redundancy: If one goes out, you've still got the other. It is even better if they have different signal sources, like one connected to cable and the other to an antenna.
- One with captions, one without: This lets you see your captions, and also see what your captions might be covering. If an important graphic or picture comes up, you'll want to blank or move the captions. It also makes it possible to get spellings of proper names from the character generator text you otherwise wouldn't see.

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[Email me](#) for permission to copy or reprint.

This page last updated 01/09/2001  
Site template last updated 3/30/2001

# WTVM-TV

1909 Wynnwood Road  
Columbus, GA 31906-2931

Phone: (706) 324-6471  
Fax: (706) 322-7527

## CONFIRMATION CONTRACT

HATTAWAY ADVERTISING  
P.O. BOX 7203  
COLUMBUS GA 31908

CL=L SUB=J RC=

ADVERTISER EDGEWOOD BAPTIST	STATION/MARKET WTVM-TV COLUMBUS, GA
PRODUCT EDGEWOOD BAPTIST	SALES/REGION/OFFICE STACEY STONE (9)
SCHEDULE DATES 1/01/06 - 12/31/06	AGENCY 459
BILLING CYCLE STANDARD BROADCAST	TYPE STANDARD
CONTACT NUMBER 00528 - 00011	DATE 12/29/05
PRINTED PAGE 1	TIME 11:24A
REPORT DATE 12/14/05	

SCHED#	DAYS	SPOTS PER WEEK	UNITS PER WEEK	ORDER	LENGTH	EFFECTIVE DATES	START DATE	END DATE	TOTL UNITS	UNIT PRICE	
1	MTWTFSS	1	1	9-10A	1/01/06 - 12/31/06	1/01/06	12/31/06	53	1000.00		
				JAN 5000							
				FEB 5000							
				MAR 5000							
				APR 5000							
				MAY 5000							
				JUN 5000							
				JUL 5000							
				AUG 5000							
				SEP 5000							
				OCT 5000							
				NOV 5000							
				DEC 5000							
<b>GRAND TOTALS</b>										53 UNITS	53,000.00
<b>AGY COMM</b>											7,950.00
<b>NET</b>											45,050.00 *

\* 53 programs  
- 2 pre-emptons (British Open and Children's Miracle Network)  
\$51,000 - 7650 = 43,350 net

GRM  
12/29/05

### THANK YOU!

We appreciate your business. All advertising to whom bills are rendered. Advertiser, Agency and Service, jointly and severally shall remain obligated to pay to WTVM-TV the amount of any bills rendered by station within the time specified, and until payment in full is received by station. TERMS: NET 30 DAYS TO AGENCY OR TO SERVICE. SHALL NOT CONSTITUTE PAYMENT TO THIS STATION. WTVM-TV ATTN: SALES

Accepted by Agency/Systems: *[Signature]*  
Date: 12-15-05  
WTVM-TV SYSTEMS, INC. FORM NO. WTVMCOM

# EXHIBIT E

**Edgewood Baptist Church**

Financial Statement  
**October 31, 2005**

**Edgewood Baptist Church General Fund**

Balance September 30, 2005	\$5,133.65
Income for October	+\$118,763.20
Net Expenditures for October	<u>-\$118,557.27</u>
Balance October 31, 2005	\$5,339.58

*Giving Analysis*

2005 Edgewood Baptist Church General Fund Budget Requirement to Meet Budget to Date (ten months)	\$1,400,866.24
Total Actual Offering Received through September	\$1,167,388.60
Shortage in Giving to Date	<u>\$1,221,414.20</u>
	\$54,025.60

**Edgewood Baptist Church Designated Fund**

Balance September 30, 2005	<u>\$299,985.95</u>
Balance October 31, 2005	\$325,146.58

**Christian Heritage Academy Fund**

Balance all school accounts September 30, 2005	<u>\$43,121.75</u>
Operational Accounts Balance October 31, 2005	\$9,302.52
Designated Accounts Balance October 31, 2005	\$11,043.14
PTO Account Balance October 31, 2005	<u>\$14,297.81</u>
Balance all school accounts October 31, 2005	\$34,643.47

EXHIBIT G

# Edgewood Baptist Church

3564 FORREST ROAD/COLUMBUS, GEORGIA 31907-2599/TELEPHONE (706) 561-7954/FAX (706) 569-6297

ANDY MERRITT  
*Senior Pastor*

JAMES WILSON  
*Associate Pastor,  
Administration/Education*

CHRIS SHERROD  
*Associate Pastor,  
Youth*

LARRY LUNCEFORD  
*Associate Pastor,  
Missions*

GARY L. REYNOLDS  
*Associate Pastor, Music*

DAVID B. HOWLE  
*Minister to Senior Adults*

November 3, 2003

To Whom It May Concern:

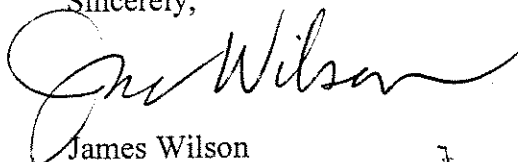
Please receive this letter as verification that Edgewood Baptist Church is recognized as a 501(c)(3) organization by the Internal Revenue Service. Our Federal Tax Identification Number is [REDACTED]

Attached are letters from the Georgia Baptist Convention and the Southern Baptist Convention indicating that as a Southern Baptist Church we are designated as a 501(c)(3) organization through our membership in these conventions.

Our church participates in a number of charitable endeavors. Our church ministers through both its general operational budget and designated gifts which are earmarked for specific ministry purposes. Attached is a list of ministries which are funded through our church.

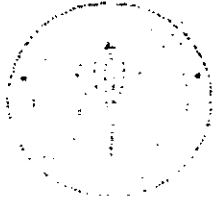
Should you require any additional information please free to contact the church office.

Sincerely,



James Wilson  
Associate Pastor, Administration

# EXHIBIT H



Executive Committee  
Southern Baptist Convention  
MORRIS L. CHAPMAN  
PRESIDENT AND CHIEF EXECUTIVE OFFICER

J.R. (JACK) WILKERSON  
VICE PRESIDENT FOR BUSINESS AND FINANCE

September 11, 1998

TO WHOM IT MAY CONCERN:

This is to state that Edgewood Baptist Church of Columbus, Georgia, is affiliated with the Southern Baptist Convention. They are listed on page 161 of the 1998 Directory of Southern Baptist Churches. Therefore, they qualify as part of our group tax exemption ruling number GEN #1674. Attached is a copy of the group ruling dated August 10, 1990.

Sincerely,

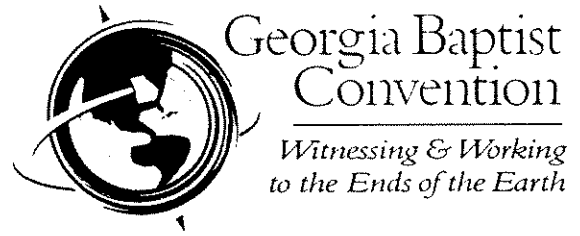
A handwritten signature in cursive script that reads "John R. Wilkerson".

John R. (Jack) Wilkerson

lr  
Enclosure

901 Commerce Street  
Nashville TN 37203-3699  
(615) 244-2355  
FAX (615) 743-8919  
CompuServe 70423,1004

# EXHIBIT I



August 27, 2001

Edgewood Baptist Church  
3564 Forrest Road  
Columbus, GA 31907

RE: Tax Exempt Status and Classification

This is to advise that Edgewood Baptist Church is a 501(C)(3) organization under the umbrella of the Georgia Baptist Convention (GBC) Family of Churches. (*Group Exemption number 1702*). We are enclosing a copy of the GBC IRS Determination letter for your use. If you have any further questions please do not hesitate to contact us. (Churches are not exempt from paying sales tax in the State of Georgia - Georgia Sales and Use Tax and Regulations Section 560-12-2-.22.)

Sincerely,

A handwritten signature in cursive script that reads "Keith".

Keith T. Hamilton, CFP  
Church Financial Services

*In Obedience to the Great Commandment and the Great Commission*

# EXHIBIT J

Internal Revenue Service

District  
Director

Southern Baptist Convention  
901 Commerce Street  
Nashville: TN 37203-3620

Department of the Treasury  
Returns Program Management  
Staff- Taxpayer Assistance  
P. O. Box 1055 - Room 907  
101 Marietta Street, NH  
Atlanta, Georgia 30370

Date: AUG 18 1980

Refer Reply to: RPH/EIT/PA

Your Inquiry Dated: 7/18/80

EIN: [REDACTED]

GEN: 1674

Dear Sir or Madam:

This is in response to your request for confirmation of your exemption from Federal Income Tax:

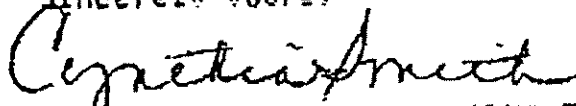
You were recognized as an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code by our letter of August, 1964. You were further determined not to be a private foundation within the meaning of section 509(e) of the Code because you are an organization described in section 170(b)(1)(A)(i) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The exemption letter for you and your subordinates remains in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

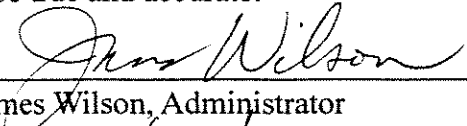
Sincerely yours:



EXEMPT ORGANIZATIONS/MASTER FILE  
COORDINATOR



I, James Wilson, am Administrator of Edgewood Baptist Church, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Edgewood Baptist Church, in this matter, and, upon information and belief, believe the statements regarding our organization and Edgewood Baptist Church to be true and accurate.

  
\_\_\_\_\_

James Wilson, Administrator

12/30/05  
Date