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October 5, 2005

* NOT ADMITTED IN VIRGINIA

VIA-EMAIL

(kathleen.campbell@fcc.gov)

Ms. Kathleen Campbell
International Bureau
Federal Communications Commission
The Portals
445 12th Street, SW, Room 1A821
Washington, D.C. 20554

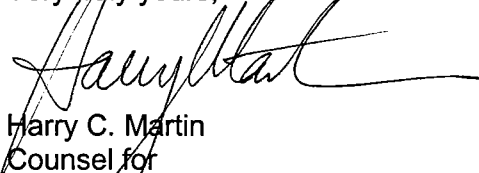
**Re: Satellite Uplink Station E000071
FRN 0005-0141-62**

Dear Ms. Campbell:

On behalf of Community Broadcasting, Inc., licensee of the above-referenced satellite uplink station, we respectfully request that you associate station E000071 with FRN 0005-0141-62. We inadvertently associated this facility with FRN 0009-5903-08 in the attached correspondence.

Should any question arise concerning this matter, please communicate with the undersigned.

Very truly yours,



Harry C. Martin
Counsel for
Community Broadcasting, Inc.

HCM: aas
Enclosure

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May 24, 2005

VIA HAND DELIVERY AND E-MAIL

(claudette.pride@fcc.gov)

Ms. Claudette Pride, Chief
Revenue & Receivables Operations Group
Federal Communications Commission
The Portals
445 12th Street, SW, Room 1A821
Washington, D.C. 20554

RECEIVED - FCC

MAY 24 2005 PLEASE STAMP

Federal Communication Commission
Bureau / Office

AND RETURN

THIS COPY TO

FLETCHER, HEALD & HILDRETH

Re: **Your Reference: 05RE001169**
Satellite Uplink Station E000071
FRN 0009-5903-08

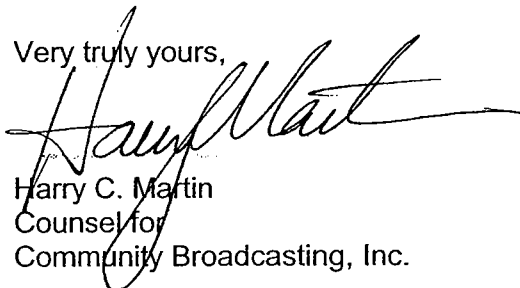
Dear Ms. Pride:

On behalf of Community Broadcasting, Inc., licensee of the above-referenced satellite uplink station, we are responding to your letter of May 12, 2005 seeking information regarding the non-payment of FY2004 regulatory fees for the uplink facility.

No fees were paid because Community Broadcasting, Inc. is a non-commercial licensee recognized by the Internal Revenue Service as exempt from Federal income tax. A copy of the IRS's determination of such tax-exempt status is attached. Moreover, the uplink facility carries no commercial matter.

Should any question arise concerning this matter, please communicate with the undersigned.

Very truly yours,



Harry C. Martin
Counsel for
Community Broadcasting, Inc.

HCM:jpg

Enclosure

cc (w/encl.): Ms. Regina Dorsey (via e-mail: regina.dorsey@fcc.gov)

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 10 1997**

COMMUNITY BROADCASTING INC.
10550 BARKLEY STREET
OVERLAND PARK, KS 66212

Employer Identification Number:
43-1431613
DLN:
317064603
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(513) 684-3957
Internal Revenue Code
Section 501(c)(4)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically exempted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless exempted you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 per-

Letter 948 (DO/C6)

COMMUNITY BROADCASTING INC.

cent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director