

**Before the
Federal Communications Commission
Washington, D.C. 20554**

In the Matter of)
First United Methodist Church of Tupelo) CGB-CC-1224
Petition for Exemption from the) CG Docket No. 06-181
Closed Captioning Requirements)

MEMORANDUM OPINION AND ORDER

Adopted: February 3, 2015

Released: February 3, 2015

By the Deputy Chief, Consumer and Governmental Affairs Bureau:

I. INTRODUCTION

1. In this Memorandum Opinion and Order (Order), we address a petition filed by First United Methodist Church of Tupelo (FUMC Tupelo) for an exemption from the Federal Communications Commission's (FCC's or Commission's) closed captioning requirements for its program, *11:00 am Sunday Worship Service of the First United Methodist Church of Tupelo (Sunday Worship Service)*. Because we conclude that FUMC Tupelo has not demonstrated that its compliance with the Commission's closed captioning requirements would be economically burdensome to it, we deny the Petition. In light of our action, FUMC Tupelo must provide closed captioning for its program no later than May 4, 2015, which is 90 days from the date of the release of this Order.

II. BACKGROUND

2. In 1996, Congress added section 713 to the Communications Act of 1934, as amended (Communications Act), establishing requirements for closed captioning of video programming to ensure access to such programming by people who are deaf or hard of hearing,¹ and directing the Commission to prescribe rules to carry out this mandate.² In 1997, the Commission adopted rules and implementation schedules for closed captioning, which became effective on January 1, 1998.³ The Commission's closed

¹ Section 305 of the Telecommunications Act of 1996, Pub. L. No. 104-104, 110 Stat. 56 (codified at 47 U.S.C. § 613). As recognized by Congress, the goal in captioning video programming is “to ensure that all Americans ultimately have access to video services and programs, particularly as video programming becomes an increasingly important part of the home, school and workplace.” H.R. Rep. 104-458 (Conf. Rep.) at 183-184, 104th Cong., 2d Sess. (1996). “Video programming” means “programming by, or generally considered comparable to programming provided by a television broadcast station.” 47 U.S.C. § 613(h)(2).

² 47 U.S.C. §§ 613(b)-(c).

³ See 47 C.F.R. § 79.1; *Closed Captioning and Video Description of Video Programming, Implementation of Section 305 of the Telecommunications Act of 1996, Video Programming Accessibility*, Report and Order, 13 FCC Rcd 3272 (1997) (*Closed Captioning Report and Order*); *Closed Captioning and Video Description of Video Programming, Implementation of Section 305 of the Telecommunications Act of 1996, Video Programming Accessibility*, Order on Reconsideration, 13 FCC Rcd 19973 (1998) (*Closed Captioning Reconsideration Order*).

captioning rules currently require video programming distributors, absent an exemption, to caption 100% of all new, English and Spanish language programming.⁴

3. Section 713(d)(3) of the Communications Act authorizes the Commission to grant individual exemptions from the television closed captioning requirements upon a showing that the requirements would be economically burdensome, defined as imposing on the petitioner a “significant difficulty or expense.”⁵ Any entity in the programming distribution chain, including the owner, provider, or distributor of the programming, may petition the Commission for such an exemption under section 79.1(f) of the Commission’s rules.⁶ When making its determination as to whether a petitioner has made the required showing, the Commission, in accordance with section 713(e) of the Communications Act and section 79.1(f)(2) of the Commission’s rules, considers the following factors on a case-by-case basis: (1) the nature and cost of the closed captions for the programming; (2) the impact on the operation of the provider or program owner; (3) the financial resources of the provider or program owner; and (4) the type of operations of the provider or program owner.⁷

⁴ 47 C.F.R. §§ 79.1(b)(1)(iv), (b)(3)(iv). A “video programming distributor” is defined as (1) any television broadcast station licensed by the Commission; (2) any multichannel video programming distributor (MVPD) as defined in section 76.1000(e); and (3) any other distributor of video programming for residential reception that delivers such programming directly to the home and is subject to the jurisdiction of the Commission. 47 C.F.R. § 79.1(a)(2). The Commission’s rules also require closed captioning of 75% of a programming distributor’s pre-rule, nonexempt English and Spanish language programming that is distributed and exhibited on each channel during each calendar quarter. 47 C.F.R. §§ 79.1(b)(2)(ii), (b)(4)(ii). “Pre-rule” programming refers to analog video programming first published or exhibited before January 1, 1998, or digital video programming first published or exhibited before July 1, 2002. 47 C.F.R. § 79.1(a)(6). Bilingual English-Spanish language programming is subject to the same closed captioning requirements for new and pre-rule programming. *See Closed Captioning of Video Programming; Telecommunications for the Deaf and Hard of Hearing, Inc., Petition for Rulemaking, Report and Order, Declaratory Ruling, and Further Notice of Proposed Rulemaking*, 29 FCC Rcd 2221, 2288-89, ¶ 115 (2014).

⁵ See 47 U.S.C. §§ 613(d)(3),(e); see also 47 C.F.R. § 79.1(f)(2). As originally enacted in 1996, section 713 of the Communications Act authorized the Commission to grant individual closed captioning exemptions upon a showing that providing closed captioning would “result in an undue burden.” Pub. L. No. 104-104, § 305, 110 Stat. 126 (1996). Section 202(c) of the Twenty-First Century Communications and Video Accessibility Act of 2010 (CVAA) replaced the term “undue burden” with the term “economically burdensome.” Pub. L. No. 111-260, § 202(c), 124 Stat. 2771, amending 47 U.S.C. § 613(d)(3). For purposes of evaluating individual exemptions, the Commission has determined that Congress intended the term “economically burdensome” to be synonymous with the term “undue burden” as defined by section 713(e) of the Communications Act and section 79.1(f)(2) of the Commission’s rules. *See Interpretation of Economically Burdensome Standard, Amendment of Section 79.1(f) of the Commission’s Rules, Video Programming Accessibility*, Report and Order, 27 FCC Rcd 8831, 8834, ¶ 7 (2012) (*Economically Burdensome Standard Order*).

⁶ 47 C.F.R. § 79.1(f)(1). A “video programming provider” is defined as “[a]ny video programming distributor and any other entity that provides video programming that is intended for distribution to residential households including, but not limited to broadcast or nonbroadcast television network and the owners of such programming.” 47 C.F.R. § 79.1(a)(3). *See also n.4, supra* (for definition of “video programming distributor”). A petitioner may seek an exemption for “a channel of video programming, a category or type of video programming, an individual video service, a specific video program or a video programming provider.” 47 C.F.R. § 79.1(f)(1).

⁷ 47 U.S.C. § 613(e); 47 C.F.R. § 79.1(f)(2). A petitioner may also present for the Commission’s consideration “any other factors the petitioner deems relevant to the Commission’s final determination,” including alternatives that might constitute a reasonable substitute for closed captioning. 47 C.F.R. § 79.1(f)(3). The Commission has delegated the responsibility for evaluating and ruling on these petitions to the Consumer and Governmental Affairs Bureau. *Economically Burdensome Standard Order*, 27 FCC Rcd at 8834-35, ¶ 8.

4. The Commission requires the following information and documentation to be submitted with closed captioning exemption petitions to enable its consideration of the above factors:

- the name of the programming (or channel of programming) for which an exemption is requested;
- information and documentation about the petitioner's costs associated with closed captioning each program and efforts to find companies that can provide captioning at a reasonable cost;
- an explanation of the impact that having to provide closed captioning will have on the petitioner's programming activities;
- information and documentation of the petitioner's financial resources, including its income, expenses, current assets, and current liabilities for the two most recent completed calendar or fiscal years;
- verification that the petitioner has sought closed captioning assistance from its video programming distributor(s); and
- verification that the petitioner has sought additional sponsorships (other than from its video programming distributor(s)), or other sources of revenue for captioning.⁸

5. Each petition must contain a detailed, full showing of any facts or considerations relied upon, supported by affidavit.⁹ Failure to support an exemption request with adequate explanation and evidence may result in the dismissal of the request.¹⁰ While a petition is pending, the programming subject to the request for exemption is considered exempt from the closed captioning requirements.¹¹

6. FUMC Tupelo initially filed a petition for exemption by letter dated March 13, 2012.¹² The Consumer and Governmental Affairs Bureau (CGB or Bureau) requested more information about the Petition on June 27, 2012.¹³ FUMC Tupelo withdrew the Petition by letter of July 17, 2012.¹⁴ However,

⁸ This is a summary of the list of "Required Information to Provide in Filing a New Petition to be Exempt from the Closed Captioning Requirements," provided by the staff to captioning exemption petitioners and available at http://hraunfoss.fcc.gov/edocs_public/attachmatch/DOC-323421A1.pdf, which the Bureau developed, based on the Communications Act, the Commission's rules, and Commission history and experience evaluating such petitions. See *Anglers for Christ Ministries, Inc., et al.; Amendment of Section 79.1(f) of the Commission's Rules; Video Programming Accessibility*, Memorandum Opinion and Order, Order, and Notice of Proposed Rulemaking, 26 FCC Rcd 14941, 14955-56, ¶ 28 (2011) (*Anglers Reversal MO&O*).

⁹ 47 C.F.R. § 79.1(f)(9). A petition for exemption may also be supported by an unsworn written statement signed by a declarant under penalty of perjury. 47 C.F.R. § 1.16.

¹⁰ *Anglers Reversal MO&O*, 26 FCC Rcd at 14955-56, ¶ 28 (citing *The Wild Outdoors, Video Programming Accessibility, Petition for Waiver of Closed Captioning Requirements*, Memorandum Opinion and Order, 16 FCC Rcd 13611, 13614, ¶ 12 (Cable Services Bureau, 2001) (*Wild Outdoors 2001*)).

¹¹ 47 U.S.C. § 613(d)(3); 47 C.F.R. § 79.1(f)(11).

¹² See Letter from David Dillard, Church Administrator, First United Methodist Church of Tupelo, to Office of the Secretary, FCC (Mar. 27, 2012) (filed Mar. 27, 2012) (Petition).

¹³ See Letter from Roger Holberg, Disability Rights Office, CGB, to David Dillard, Church Administrator, First United Methodist Church of Tupelo (June 27, 2012).

¹⁴ Letter from David Dillard, Church Administrator, First United Methodist Church of Tupelo, to Office of the Secretary, FCC (July 17, 2012) (filed July 23, 2012). The withdrawal was based on the petitioner's understanding that the program was exempt from captioning because it was only carried on a station that has a categorical exemption from the closed captioning rules under 47 CFR § 79.1(d)(12).

FUMC Tupelo requested that its Petition be reinstated by letter dated August 31, 2012.¹⁵ Subsequently, the Bureau notified FUMC that it required additional and updated information to enable it to determine whether the programming that was the subject of the Petition should be exempt from the Commission's closed captioning obligations.¹⁶ In response, FUMC Tupelo supplemented its Petition.¹⁷ By letter dated September 30, 2013, the Bureau again requested supplemental information.¹⁸ In response, FUMC Tupelo again provided additional information by letter of October 22, 2013.¹⁹ On February 10, 2014, the Bureau invited comment on the petition filed by FUMC Tupelo.²⁰ Several consumer groups jointly opposed the Petition.²¹

III. DISCUSSION

7. FUMC Tupelo produces *Sunday Worship Service*, a one-hour live worship program that is broadcast weekly on Station WTVA(TV), Tupelo, Mississippi (WTVA), on Sunday mornings.²² FUMC Tupelo contends that it is unable to afford closed captioning for its program, and that a failure to grant an exemption from the Commission's closed captioning requirements would cause it "to eliminate the broadcast completely."²³

8. FUMC Tupelo obtained two quotes to caption its program in real-time, one for \$175 per hour from Caption Associates, LLC, and another for \$175 per hour from WTVA.²⁴ Based on these quotes, the cost of real-time captioning services for a full year of *Sunday Worship Service* (i.e., 52 programs) would be \$9,100.00 for both quotes.²⁵ FUMC Tupelo reports that it would also incur costs of \$100.00 a month, or \$1,200.00 per year, for two dedicated telephone lines necessary to provide real-time

¹⁵ See Letter from David Dillard, Church Administrator, First United Methodist Church of Tupelo, to Office of the Secretary, FCC (Aug. 31, 2012) (filed Sept. 10, 2012). This letter explained that FUMC Tupelo is now airing its broadcast on a non-exempt station, and hence believes that an exemption would be needed.

¹⁶ Letter from Roger Holberg, Disability Rights Office, CGB, to David Dillard, Church Administrator, First United Methodist Church of Tupelo (Sept. 26, 2012).

¹⁷ Letter from David Dillard, Church Administrator, First United Methodist Church of Tupelo, to Office of the Secretary, FCC (Oct. 3, 2012) (filed Oct. 10, 2012) (2012 Supplement).

¹⁸ Letter from Roger Holberg, Disability Rights Office, CGB, to David Dillard, Church Administrator, First United Methodist Church of Tupelo (Sept. 30, 2013).

¹⁹ Letter from David Dillard, Church Administrator, First United Methodist Church of Tupelo, to Office of the Secretary, FCC (Oct. 22, 2013) (filed Oct. 25, 2013) (2013 Supplement).

²⁰ *Request for Comment, Request for Exemption from Commission's Closed Captioning Rules*, Public Notice, 29 FCC Rcd 1248 (CGB 2014) (Public Notice).

²¹ See Opposition to Petition for Exemption from the Commission's Closed Captioning Rules filed by First United Methodist Church, CG Docket No. 06-181, CGB-CC-1224, filed by Telecommunications for the Deaf and Hard of Hearing, Inc., National Association of the Deaf, Deaf and Hard of Hearing Consumer Advocacy Network, Cerebral Palsy and Deaf Organization, and California Coalition of Agencies Serving the Deaf and Hard of Hearing, Inc. (collectively, Consumer Groups) (Mar. 12, 2014) (Consumer Groups Opposition).

²² 2013 Supplement at 2.

²³ *Id.*

²⁴ *Id.* at 4-5. The WTVA quote states at one point that live captioning would "range from \$145-\$175 per month," but this appears to be a typographical error, as it is clear from the rest of the document that the those figures refer to the per hour cost. *Id.* at 5, also see *id.* at 2.

²⁵ *Id.* at 1.

closed captioning.²⁶ After adding in the costs for these telephone lines, the total annual cost to provide captioning on *Sunday Worship Service* would be \$10,300.00.²⁷ FUMC Tupelo also has states that it would have projected start-up costs associated with providing live captioning. Specifically, it would need to purchase the necessary hardware, at a one-time cost of approximately \$1,150.00.²⁸ Therefore, in addition to the annual cost of 10,300.00, the total cost for providing live-captioning for the first year would be \$11,450.00.²⁹

9. FUMC Tupelo submitted financial statements for 2011 and 2012. For 2011, FUMC Tupelo reports total income of \$3,974,263.00, and total expenses of \$3,838,890.00, and an excess of revenue over expenses of \$135,373.00.³⁰ For 2012, FUMC Tupelo reports total income of \$3,424,842.00, and total expenses of \$3,485,443.00, and excess of expenses over revenue (net loss) of \$60,601.00.³¹

10. FUMC Tupelo also submitted balance sheets for 2011 and 2012. For 2011, FUMC Tupelo reports aggregate cash balances for its Operating Fund and Special Funds, which together represent its current assets, as of December 31, 2011 of \$789,673.00, and no current liabilities, resulting in net current assets of \$789,673.00.³² For 2012, FUMC Tupelo again reports aggregate cash balances for its Operating Fund and Special Funds, which together represent its current assets, as of December 31, 2012 of \$729,072.00, and no current liabilities, resulting in net current assets of \$729,072.00.³³

²⁶ *Id.* at 4-5.

²⁷ See *id.* at 2, 4-5.

²⁸ *Id.* at 4-5.

²⁹ See *id.*

³⁰ See *id.* at 14-17, and 28-31. (The 2011 financial amounts appear twice in the supplement.) The amount of the 2011 Operating Fund revenues is the sum of budgeted receipts and the excess of non-budgeted receipts over non-budgeted disbursements: $\$2,345,152.00 + \$61,833.00 = \$2,406,985.00$. *Id.* at 14, 28. The 2011 Special Funds revenues are \$1,567,278.00. *Id.* at 15, 29. The total 2011 income is therefore calculated by adding the two amounts of the 2011 Operation Fund revenues and the Special Funds revenues: $\$2,406,985.00 + \$1,567,278.00 = \$3,974,263.00$. The total 2011 expenses is the sum of the 2011 Operating Fund disbursements and the 2011 Special Funds disbursements ($\$2,344,858.00 + \$1,494,032.00 = \$3,838,890.00$). *Id.* at 14, 16, 28, 30. The petitioner identifies the excess of revenue over expenses separately for the 2011 Operating Fund and 2011 Special Funds, so the total 2011 amount of the excess of revenue over expenses is $\$62,127.00 + \$73,246.00 = \$135,373.00$. *Id.* at 14, 17, 28, 31.

³¹ *Id.* at 28-31. The amount of the 2012 Operation Fund revenues is the sum of budgeted receipts and the excess of non-budgeted receipts over non-budgeted disbursements: $\$2,268,770.00 + \$3,273.00 = \$2,265,497.00$. *Id.* at 28. The 2012 Special Fund revenues are \$1,159,345.00. *Id.* at 29. The total 2012 income is therefore calculated by adding the two amounts for the 2012 Operation Fund revenues and the Special Fund revenues: $\$2,265,497.00 + \$1,159,345.00 = \$3,424,842.00$. The total 2012 expenses is the sum of the 2012 Operating Funds disbursements and the 2012 Special Funds disbursements ($\$2,392,870.00 + \$1,092,573.00 = \$3,485,443.00$). *Id.* at 28, 30. The petitioner identifies the excess of expenses over revenue separately for the Operating Fund and Special Funds, so the total amount of the excess of expenses over revenue is: $-\$127,373.00 + \$66,772.00 = -\$60,601.00$. *Id.* at 28, 31.

³² *Id.* at 18, 32. (The 2011 financial amounts appear twice in the supplement.) The amount of current assets is calculated by adding the total cash amounts of the 2011 Operating Fund and the 2011 Special Funds: $\$105,018.00 + \$684,655.00 = \$789,673.00$. *Id.* As FUMC Tupelo operates on the cash basis of accounting, no liabilities are recognized. *Id.*

³³ *Id.* at 32. The amount of current assets is calculated by adding the total cash amounts of the 2012 Operating Fund and the 2012 Special Funds: $-\$22,355.00 + \$751,427.00 = \$729,072$. *Id.* As FUMC Tupelo operates on the cash basis of accounting, no liabilities are recognized. *Id.*

11. FUMC Tupelo reports that it requested captioning assistance from its video programming distributor WTVA and that WTVA did not have funds to offer captioning assistance.³⁴ FUMC Tupelo further indicates that it was unsuccessful in its efforts to secure captioning assistance from the Tupelo District of the Mississippi Conference of the United Methodist Church.³⁵ FUMC Tupelo asserts that, absent an exemption from the captioning requirements, it would have to discontinue its broadcast of *Sunday Worship Service*.³⁶

12. Consumer Groups, which were the only parties to comment on the Petition in response to the *Public Notice*, contend that FUMC Tupelo failed to satisfy the statutory and regulatory requirements to demonstrate that captioning would be economically burdensome on several grounds.³⁷ First, Consumer Groups acknowledge that FUMC Tupelo obtained captioning quotes from multiple providers, but argue that it did not provide documentation that it bargained with those providers for lower costs or to identify the most affordable provider or most reasonable rates.³⁸ Second, Consumer Groups acknowledge that FUMC Tupelo sought closed captioning assistance from the broadcast station that airs its program, and from its regional church office, but argue that “this is not sufficient to show that First United pursued all possible options for funding.”³⁹ With regard to FUMC Tupelo’s financial resources, Consumer Groups argue that requiring FUMC Tupelo to caption its program cannot be considered economically burdensome.⁴⁰ Consumer Groups point to FUMC Tupelo’s 2011 and 2012 budgets of “roughly \$2.3 million,” and assert that “assuming . . . captioning costs are \$9,100 . . . captioning represents a mere 0.4% increase in budget.”⁴¹ They also point to FUMC Tupelo’s end-of-year surpluses for both years, which they note “could each easily pay for years of captioning.”⁴² Finally, Consumer Groups assert that FUMC Tupelo’s claim that captioning costs would force it to cut other ministry activities does not justify a waiver under the Commission’s economically burdensome standard.⁴³

13. *Determination.* After a careful review of the record, the Bureau finds that FUMC Tupelo has not demonstrated that the provision of closed captioning for its program would be economically burdensome. As an initial matter, the Commission has previously determined that, when conducting an economically burdensome analysis, “all of the petitioners’ available resources” must be taken into consideration.⁴⁴ The Commission has rejected suggestions “to consider only the resources available for a specific program” in making the determination of whether provision of closed captioning is economically burdensome.⁴⁵ Rather, consistent with prior Commission orders, we consider the overall financial

³⁴ *Id.* at 3, 59.

³⁵ *Id.* at 3, 60.

³⁶ *Id.* at 3.

³⁷ Consumer Groups Opposition at 4-7.

³⁸ *Id.* at 5-6.

³⁹ *Id.* at 6-7.

⁴⁰ *Id.* at 4-5.

⁴¹ *Id.*

⁴² *Id.* at 5.

⁴³ *Id.*

⁴⁴ *Anglers Reversal MO&O*, 26 FCC Rcd at 14950, ¶ 17 (explaining that consideration of a petitioner’s request for exemption must take into account “the overall financial resources of the provider or program owner”).

⁴⁵ *Id.*

resources available to FUMC Tupelo in determining whether it would be economically burdensome to comply with the Commission's closed captioning requirements.

14. According to the information and documentation it has provided, FUMC Tupelo operated with an excess of revenue over expenses in 2011 of \$135,373.00.⁴⁶ When we compare the start-up costs for providing closed captioning submitted by FUMC Tupelo of \$11,450.00⁴⁷ to its excess of revenues over expenses in 2011, we conclude that such revenue was sufficient to cover the cost of captioning of FUMC Tupelo's program. Additionally, FUMC Tupelo had net current assets as of December 31, 2011 of \$789,673.00, further supporting a finding that it had sufficient funding in 2011 to fund captioning on its program.⁴⁸ For 2012, although FUMC Tupelo reports a total excess of expenses over revenue (net loss) of \$60,601.00,⁴⁹ it also reports net current assets as of December 31, 2012 of \$729,072.00.⁵⁰ This amount, taken with the excess of revenues over expenses and net current assets in 2011, leads us to conclude that the provision of closed captioning would not be economically burdensome for FUMC Tupelo.⁵¹

15. FUMC Tupelo asserts that, if not granted a captioning exemption, it will have to "eliminate the broadcast completely," and "cut[] some other ministry area."⁵² First, we agree with the Consumer Groups that FUMC Tupelo's claim that captioning costs would force it to cut other ministry activities does not justify a waiver under the Commission's economically burdensome standard.⁵³ The Commission has previously explained that any additional factors that it considers "must focus on the impact that captioning will have on the petitioner's programming activities – for example the extent to which *programming* might not be shown if program owners or providers are required to provide captions – not other activities or missions that are unrelated to that programming."⁵⁴ For this reason, we do not

⁴⁶ 2013 Supplement at 14 and 17, 28 and 31. *Also see ¶ 9, n.30, supra.*

⁴⁷ See ¶ 8, *supra*. As noted above, according to FUMC Tupelo, these captioning costs would be even lower after the first year, decreasing to \$10,300.00, and therefore imposing even less of an economic burden after the one-time startup costs were paid.

⁴⁸ 2013 Supplement at 18 and 32. *Also see ¶ 10, supra.*

⁴⁹ *Id.* at 28 and 31. *Also see ¶ 9, supra.*

⁵⁰ *Id.* at 32. *Also see ¶ 10, supra.*

⁵¹ Contrary to the suggestion by Consumer Groups, we do not require petitioners to demonstrate that they negotiated with closed captioning service providers for captioning costs that are lower than the quotes they provide to the Commission, or to identify the most affordable provider or most reasonable rates. *See ¶ 12, supra.* Consumer Groups do not cite to any authority in support of such a requirement, and generally information on captioning costs from multiple sources has been sufficient to aid the Bureau in its analysis of the impact that closed captioning obligations can have on a petitioner's programming operations. *See Anglers Reversal Order*, 26 FCC Rcd at 14955-56, ¶ 28, n.101 (citing, e.g., *Outland Sports*, Memorandum Opinion and Order, 16 FCC Rcd 13605, 13607, ¶ 7 (noting the importance of demonstrating efforts "to seek information from various sources on the cost of captioning"); *Wild Outdoors 2001*, 16 FCC Rcd at 13614, ¶ 7 (noting the need for "a listing of various prices quoted" as evidence of "their efforts to find companies that provide captioning at a reasonable cost")). Further, we find that FUMC Tupelo fulfilled its obligation to seek additional sponsorships (other than from its program distributor) to caption its program by requesting assistance from its regional church office. *See ¶ 11, supra.* Consumer Groups cite to no authority in support of a requirement that petitioners must pursue "all possible options for funding." *See ¶ 12, supra.*

⁵² 2013 Supplement at 3.

⁵³ *See ¶ 12, supra.*

⁵⁴ *Anglers Reversal MO&O*, 26 FCC Rcd at 14951-52, ¶ 20.

consider FUMC Tupelo’s assertion that a denial of the Petition would result in the elimination of or reduction in existing ministries and programs besides its television program as a factor in making our determination of whether the costs of captioning would be economically burdensome for FUMC Tupelo. Second, because we conclude, based on the information provided by FUMC Tupelo, that FUMC Tupelo has adequate financial resources to enable it to afford the costs of captioning its television program,⁵⁵ we do not find credible FUMC Tupelo’s claim that it could not afford to continue its program if it must provide closed captioning. Accordingly, we find that it would not be “economically burdensome” for FUMC Tupelo to caption its program within the meaning of the Communication Act and the Commission’s rules.

IV. ORDERING CLAUSES

16. Accordingly, pursuant to section 713 of the Communications Act of 1934, as amended, and sections 0.141(f) and 79.1(f) of the Commission’s rules,⁵⁶ IT IS ORDERED that the Petition filed by FUMC Tupelo, requesting an exemption from the Commission’s closed captioning rules, IS DENIED.

17. IT IS FURTHER ORDERED that FUMC Tupelo shall commence closed captioning of the programming that is the subject of its Petition no later than May 4, 2015, which is 90 days from the date of the release of this Order.

18. IT IS FURTHER ORDERED that FUMC Tupelo must inform the Commission of the date on which it commences closed captioning of its programming in accordance with this Order and the Commission’s rules by e-mail to captioningexemption@fcc.gov, which the Commission will make available for public inspection.⁵⁷ The e-mail must reference Case Identifier CGB-CC-1124.

FEDERAL COMMUNICATIONS COMMISSION

Karen Peltz Strauss
Deputy Chief
Consumer and Governmental Affairs Bureau

⁵⁵ See ¶¶ 13-14, *supra*.

⁵⁶ 47 U.S.C. § 613, 47 C.F.R. §§ 0.141(f), 79.1(f).

⁵⁷ See *Notice of New Electronic Filing Procedures for Television Closed Captioning Exemption Requests*, Public Notice, 29 FCC Rcd 3960 (CGB 2014).