H. Jack MizellShelley Broadcasting Co., Inc.4518 Woodledge DriveMontgomery, AL 36109

April 20, 2017

2017 APR 26 P 3: 16

Received & Inspected

APR 262017

FCC Mail Room

Formerly 285 East Broad Street, Ozark, AL 36360

Reply Refer: 1800B3-SS

FEDERAL COMMUNICATIONS COMMISSION 445 12th Street, SW Washington, DC 20554 ATTN: Mr. James D. Bradshaw, Deputy Chief, Audio Division, Media Bureau

Re: WGEA(AM), Geneva, AL Facility ID No. 60100 File No. BR-20111212AHG

Dear Mr. Bradshaw,

Our goals are not competitive. We both want the FCC fees paid as required for the licensees.

In 1987, I sold the only license Shelley Broadcasting Co., Inc. had responsibility for. An IRS agent needed money for his father in a nursing home and for a son in college. He was rewarded for seizing from My Attorney Bryant F. Williams Trust Account \$328,000 more than was owed. He was able to use two master files to achieve his objective. He never corrected his paper work that enabled his bonus. He was discharged, but his attorney convinced the IRS to reinstate him the months needed for his retirement eligibility. Roger Forehand attended his office with the door open each day, but performed no duties. The refund has never been made.

Judge Gordon ordered an audit by the US Treasury, which was performed by Nina McCraw. \$135,516.40 was accepted by the IRS as the correct amount to be refunded. The IRS refused to allow the refund, which would have been to an ongoing business. The amount would be credited against any future debt, but would not be refunded by US Treasury check. Not one cent has even been credited or refunded. The current amount to be refunded including interest is estimated to be over \$One Million.

After 27 years at the station, Doc Parker suffered a stroke that made him unable to speak over the air. Earlier he had open heart surgery, circulation surgery, and staff infection, which he had survived and returned as the community fixture until he became victim to a stroke.

Over the past two years, reinstitution teams did not measure up as his replacement. I believe to have now mobilized the needed team. The new team demanded upgrades in keeping with the

technology advancements. The budget for those changes also suggested that the IRS refunded be engaged to meet, in part, the funds required to continue acceptable service for Geneva County.

The FCC debt collectors decided that even though the FCC could seize refunds, payment could only be made from new funds from me individually. Somehow my thinking got fogged over the last four years. The Federal government was not a deadbeat and neither should I become one. Misguided thinking was that I wanted to resolve the refund issue before I died. In July 2016, I had by-pass surgery, followed by 24 days in the hospital fighting C-def, nearly dying, and months of special treatment that ended successfully on Christmas day. I am still being monitored, but the doctors estimate that I should live 23 more years.

Even when my feet stick up in death, nothing can erase the effects of my stupid thinking thus making Geneva suffer. It matters not that I meant well, I was just stupid. Even now I wish the FCC can't help me get what is rightfully theirs and mine. The IRS has the money we can't get to even trying to live honestly with everyone.

I should have taken the offer given for the sale. At least I would be some better off and so would the FCC. The sale could not close unless the red flag was removed. The purchaser would be organizing the team and paying for the improvements.

Even though the license has been revoked, you can be assured I will somehow meet my obligation. I will have to give an account of myself to God. The IRS I don't have to account for. My accounting to God is most important to me.

I am old, but ready to die. Don't worry about me. You did right by the rules. The debt collectors did not do right by you. I am still truly sorry.

Yours truly,

JuchHyell

H. Jack Mizell 334-239-8987 Jackmizell@gmail.com 334-498-4187 cell

Enc: Your letter US Treasury audit Copy of purchaser offer

PS: Jeff Sessions has visited 285 East Broad Street many times, and was interviewed by telephone as well. We did some good.

FEDERAL COMMUNICATIONS COMMISSION

445 12th STREET, SW WASHINGTON, DC 20554 April 11, 2017

In Reply Refer to 1800B3-SS

temp

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Mr. H. Jack Mizell Shelley Broadcasting Co., Inc. 285 East Broad Street Ozark, AL 36360

Re:

WGEA(AM), Geneva, AL Facility ID No. 60100 File No. BR-20111212AHG

Dear Mr. Mizell:

Pursuant to 47 C.F.R. Section 1.1910, the Commission examines applications to determine if the applicant is delinquent in any non-tax debt owed to the Commission.¹ On June 8, 2015, the applicant was notified that it was delinquent on the payment of debts owed to the Federal Communications Commission.² The *Red Light Letter* indicated that if full payment or satisfactory arrangement to pay the delinquent debt was not made within 30 days of the date of the letter, the application or other request for benefit would be dismissed. The staff received no response to the *Red Light Letter*.

On January 25, 2017, the staff again notified the applicant of its delinquency on debts by telephone, but received no response.

The Commission has not received payment of the debts identified in the red light letter, nor have satisfactory payment arrangements been made. Accordingly, pursuant to Sections 1.1910(b)(3) and 0.283 of the Commission's Rules,³ Application File No. BR-20111212AHG, IS HEREBY DISMISSED. Any questions regarding this dismissal should be directed to the CORES Help Desk at 1-877-480-3201, Option 4, or via e-mail to: <u>ARINQUIRIES@fcc.gov</u>.

Additionally, in light of the dismissal of the subject license renewal application, all authority to operate station WGEA(AM), Geneva, Alabama, IS TERMINATED, the license (File No. BL-4950), most recently renewed by Application File No. BR-20031124AAV, IS HEREBY CANCELLED, and the call letters ARE DELETED. Any operation of this facility is now unauthorized and must cease immediately.

¹ See Amendment of Parts 0 and 1 of the Commission's Rules – Implementation of the Debt Collection Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors, 19 FCC Rcd. 6540 (2004). For the purpose of determining if an applicant is delinquent the Commission checks the status of all entities with whom an applicant shares the same tax payer identification number.

² See Letter to H. Jack Mizell, reference 1800B3-KW (MB Jun. 8, 2015) (Red Light Letter).

³ 47 CFR §§ 1.1910(b)(3), 0.283.

Finally, it is imperative to the safety of air navigation that any prescribed painting and illumination of the station's tower be maintained until the tower is dismantled. Accordingly, the owner of the tower where the referenced station's transmitting antenna is located must maintain the tower in the manner prescribed by the Commission's rules and the terms of the expired license.⁴

Sincerely,

James D. Bradshaw Deputy Chief Audio Division Media Bureau

⁴ See 47 U.S.C. § 303(q) and 47 CFR § 17.6.

SUMMARY OF CERTIFICATE OF OFFICIAL RECORD GOVERNMENTS EXHIBIT E NINA MCCRAW FOR RICHARD MARSH SUBMITTED BY DEFENDANT UNITED STATES OF AMERICA CIVIL CASE NO. 94-A-1183-S CHECK AMOUNT \$184,873.69 DATED OCTOBER 16, 1987 CHECK # 17908 FARMERS AND MERCHANTS BANK, ARITON, AL REMITTER BRYANT F. WILLIAMS PAYMENT AND SATISFACTION IN FULL OF FEDERAL TAXES THROUGH SECOND QUARTER 1987; RE: SHELLEY BROADCASTING COMPANY, INC. TIN 63-0719708 SHELLEY 63-0719708 FORM 941 PERIODS 8412,8603,8709, THE CHECK GOES THROUGH 8706 DEBT ON CERTIFICATE OF OFFICIAL RECORD REC 7/9/96 FORM 941 MASTERFILE PAGE 1 PAYMENT 10-16-87 \$0.00 8412 \$0.00 \$22,720.08 8603 \$11,082.01 940 8512 PAGE 2 **PAYMENT** 10-16-87 \$22,720.08 PAGE 3 8709 CREDIT APP 10/31/87 \$11,082.01 CREDIT APP 11/4/91 \$417.77 940 8512 \$417.77 PAYMENT 10/16/87 \$11,982.24 940 8512 \$11,982.24 PAGE 4 8712 CREDIT APP 941 8709 \$417.77 8712 \$417.77 CREDIT APP 941 8709 \$2,673.82 \$2,673.82
 CREDIT APP 941 8709
 \$63.60

 GE 5-11 AFTER 10-16-87
 \$0.00

 TOTAL FOR PAYMENTS MADE 10-16-87
 \$49,357.29
CREDIT APP 941 8709 \$63.60 PAGE 5-11 AFTER 10-16-87 \$0.00 \$49,357.29 OVERPAYMENT TO BE REFUNDED \$135,516.40

THE CERTIFICATE WAS SIGNED BELOW THE STATEMENT AS FOLLOWS: I certify that the foregoing transcript of the taxpayer named above in respect to the taxes specified is a true and complete transcript for the period stated, of all assessments, penalties interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records or this office as of the date of this certification.

signed by Nina McCraw November 18, 1994

SUBMITTED BY HAYWOOD JACKSON MIZELL



<u>SALES PROPOSAL TO JACK MIZELL /</u> <u>SHELLEY BROADCASTING</u>

May 18, 2016

Terms of Proposal:

Kyzer Communications Corporation offers the following:

- 1) \$100,000
- 2) \$5,000 will be placed in escrow upon signing of purchase agreement
- 3) Remaining \$95,000 will be paid in full at closing

Kyzer Communications Corporation requests the following:

- 1) Sale of all rights and privileges legally granted to Radio Station WGEA AM 1150 in Geneva, Alabama
- 2) Deed (free and clear) of land which holds the tower, radials and guy-wires
- 3) All equipment necessary for operation of above station, including, but not limited to, computers and WireReady, processors, transmitter, transmitter storage, Mixing Console, Tuner and coax, tower, guy wires, all copper necessary for operation of the station, cables, wiring, etc.

The proposal is contingent upon the granting of licensure to WGEA AM 1150 in Geneva, Alabama and the subsequent assignment of said license by the FCC to Kyzer Communications Corporation.

Approved By:

/ Jason C. Kyzer President / CEO