



March 13, 2000

Federal Communications Commission
Credit & Debt Management Center
Room 1A821
445 12th Street SW
Washington, DC 20554

Re: WIRN FM in Buhl, MN

To Whom It May Concern:

This letter is in response to your letter dated March 10, 2000, a copy of which is attached. Minnesota Public Radio, the licensee of WIRN FM, is exempt from payment of the FY 1999 annual regulatory fee as Minnesota Public Radio is a tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code.

Attached is a copy of a letter dated September 22, 1999, which our outside counsel filed with the Commission, concerning the payment of this regulatory fee.

Please feel free to contact me directly at 651-290-1259 or at mgramling@mpr.org if there are any further questions about this.

Sincerely,

Mitzi T Gramling
Associate General Counsel

cc: Todd Stansbury, Esq (Wiley, Rein & Fielding)

FEDERAL COMMUNICATIONS COMMISSION
Washington, D. C. 20554

OFFICE OF
MANAGING DIRECTOR

MAR 10 2000

MINNESOTA PUBLIC RADIO
45 EAST SEVENTH STREET
SAINT PAUL, MN 55101

Dear Licensee:

This letter is in reference to the annual 1999 regulatory fee(s), which were due to the Federal Communications Commission (Commission) by no later than September 22, 1999. This is a mandatory fee established by Congress in accordance with The Omnibus Budget Reconciliation Act of 1993. The fees are used to offset costs associated with the Commission's enforcement, public service, international and policy and rulemaking activities.

The Commission is currently verifying its FY 1999 regulatory fees collection to identify those regulatees who have not paid. Our research indicates that we have no record of your 1999 regulatory fee payment for the following station(s):

WIRN FM

BUHL, MN

The amount now due is \$1,350.00 plus a 25% penalty of \$337.50 for late payment of the fee(s). Payment in full of \$1,687.50 should be remitted with the enclosed Form 159 to: **Federal Communications Commission, P.O. Box 358835, Pittsburgh, PA 15251-5835 within twenty (20) days** of the date of this letter. You should also review your records to ensure that payments have been made for any auxiliary stations associated with this call sign or any other call signs assigned to you, or for any prior fiscal years for which payment may be due. You should submit all payments that may be due including the 25% penalty for each call sign.

If payment has been made, please provide a complete copy of your submission including proof of payment. If you believe you are not obligated to pay under the Commission's rules, please submit complete documentation supporting your position **within twenty days** of the date of this letter. These documents should be sent to: **Federal Communications Commission, Credit & Debt Management Center, Room 1A821, 445 12th Street, SW, Washington, DC 20554.**

If you need further assistance, please contact Credit & Debt Management Center at (202) 418-1995.

Sincerely,

Linwood Jenkins, Acting Chief
Credit & Debt Management Center

Enclosure

Wiley, Rein & Fielding

1776 K Street, N.W.
Washington, D.C. 20006
(202) 719-7000

Fax: (202) 719-7049
www.wrf.com

Writer's Direct Dial
(202) 719-3166

September 22, 1999

BY HAND

Magalie Roman Salas, Secretary
Federal Communications Commission
The Portals
445 Twelfth Street, S.W.
12th Street Lobby, TW-A325
Washington, D.C. 20554

**Re: 1999 Annual Regulatory Fee Exemption
Minnesota Public Radio
WMNN(AM), Minneapolis, MN (Facility ID #42963)
KSJN(FM), Minneapolis, MN (Facility ID #42911)
KNTN(FM), Thief River Falls, MN (Facility ID #42922)
WIRN(FM), Buhl, MN (Facility ID #78080)**

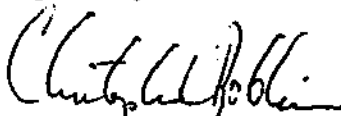
Dear Ms. Salas:

Minnesota Public Radio ("MPR"), the licensee of the stations referenced above (the "Stations"), by its attorneys, hereby affirms that it is a tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code. Accordingly, MPR is not subject to the payment of FCC regulatory fees with respect to the Stations. 47 U.S.C. § 159(h)(1).

On August 2, 1999, the Commission released a Public Notice to provide information concerning the payment of regulatory fees in fiscal year 1999. In this Public Notice, the Stations were incorrectly identified as being subject to regulatory fees. Attached hereto, for your reference, is a date-stamped copy of a September 18, 1998 letter, filed on behalf of MPR, confirming its tax exempt status.

If there are any questions concerning this matter, please contact the undersigned.

Respectfully submitted,


Christopher L. Robbins

Enclosures
cc: Mitzi T. Gramling

f. 2
DUPLICATE**WILEY, REIN & FIELDING**1776 R STREET, N.W.
WASHINGTON, D. C. 20006
(202) 429-7000

WRITER'S DIRECT DIAL NUMBER

September 18, 1998

FACSIMILE
(202) 429-7049

(202) 429-4948

By HandMagalie R. Salas, Secretary
Federal Communications Commission
1919 M Street, N.W.
Room 222
Washington, D.C. 20554

Attn: Managing Director

Re: Minnesota Public Radio
WMNN(AM), St. Paul, Minnesota
1998 Regulatory Fee ExemptionRECEIVED
SEP 18 1998
FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

Dear Ms. Salas:


Transmitted herewith on behalf of Minnesota Public Radio ("MPR"), the licensee of WMNN(AM), Minneapolis, Minnesota, are two letters from the Internal Revenue Service ("IRS") evidencing MPR's status as a non-profit, tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code. The first IRS letter, dated August 30, 1974, confirms that exempt status under Section 501(c)(3) of the Internal Revenue Code was granted to MPR (then known as "Minnesota Educational Radio, Inc.") on February 10, 1969. The second IRS letter, dated April 12, 1985, confirms MPR's continuing exempt status subsequent to its name change. Because MPR is a non-profit, tax-exempt entity, it is not subject to the payment of FCC regulatory fees. 47 U.S.C. § 159(h)(1).

On June 16, 1998, the Commission released a *Report and Order* establishing the procedures for the payment of 1998 regulatory fees. *In the Matter of Assessment and Collection of Regulatory Fees for Fiscal Year 1998*, FCC 98-115 (Rel. June 16, 1998). In this *Report and Order*, station WMNN(AM) was identified as being subject to a 1998 regulatory fee of \$3,250.00. The MNN Radio Networks provides programming for station WMNN pursuant to a local marketing agreement, and operates the station on a commercial basis. However, in light of MPR's non-profit, tax-exempt status, as the licensee of WMNN(AM), no regulatory fee is due.

Magalie R. Salas, Secretary
September 18, 1998
Page 2

Please contact the undersigned should you have any questions regarding this matter.

Respectfully submitted,



Todd M. Stansbury

cc: Mitzi T Gramling

SEP-10-89 09:31

FROM-MINNESOTA PUBLIC RADIO

012201243

T-100 P.03/03 F-000

DEPARTMENT OF THE TREASURY

District Director
Internal Revenue Service

Miss McKahan
612-725-7344
August 30, 1974



Minnesota Educational Radio, Inc.
400 Sibley
St. Paul, Minnesota 55101

Gentlemen:

Records in this office indicate that exempt status under section 501(c)(3) of the Internal Revenue Code was granted to Minnesota Educational Radio, Inc. on February 10, 1969.

Sincerely yours,

C. D. Switzer
C. D. Switzer
District Director

SEP-18-88 09:31 FROM-MINNESOTA PUBLIC RADIO

8122801248

T-908 P.02/03 F-888

District
Director

230 S. Dearborn St., Chicago, Illinois 60604
(312) 886-4805

Minnesota Public Radio
45 East Eighth Street
St. Paul, Minnesota 55101

APR 12 1985

This is in reply to your letter dated March 25, 1985

Our records indicate that you were issued the following:

Exemption letter dated February 1969

Section of Code 501(c)(3)

Foundation Status (501(c)(3) only) 170(b)(1)(A)(vi)

Based on the above, the tax exempt status of the organization still remains in effect.

Sincerely yours,


J. R. Starkey
District Director