ABACUS TELEVISION CHILDREN'S COMMERCIAL LIMITS COMPLIANCE

1st Quarter 2007

Station WBYD complies with the commercial limits for children's programs as described in 47 C.F.R. Section 73.670. Programs designed for children 12 and under contain no more than 12 minutes of commercial material per hour if televised Monday through Friday, nor more than 10.5 minutes of commercial material per hour if televised on Saturday and/or Sunday.

Abacus Television certifies that:

 \underline{X} That it complied fully with the FCC's commercial limits with respect to all children's programs broadcast during this quarter.

Benjamin Perez, Owner 4/9/07