

EXHIBIT 14

American Christian Television Services, Inc. (“ACTS”), the licensee of WTLW(TV), Lima, Ohio, is a non-stock, not-for-profit corporation controlled by its Board of Directors. While recently preparing its 2001 biennial ownership report, ACTS determined that it needed to seek consent to a transfer of control of the station’s license. Accordingly, out of an abundance of caution and to establish a new baseline from which future changes in the Board of Directors may be measured, ACTS is filing the instant application on FCC Form 315 to transfer control of the license from the Old Board of Directors to the New Board of Directors. The members of the New Board of Directors—all of whom are U.S. citizens—are as follows:

Kevin Bowers; 632 W. 5th Street, Delphos, OH 45833; President, CEO and Director;

Jeffrey Hazel; 302 S. Ash, Celina, OH 45822; Chairman;

Eugene Lehman; 17013 St. Rte. 694, Ottawa, OH 45875; Secretary and Treasurer;

Susan Ingraham; 705 Harbor Pt. Dr., Celina, OH 45822; Director;

Gary Hempleman; 455 Yale Ave., Lima, OH 45804; Director;

David Halker; 21457 Rd. 15-U, Columbus Grove, OH 45830; Director;

Douglas E. Roser; 342 S. Kenilworth Ave., Lima, OH 45805; Director; and

Paul H. Woehlke; 2069 High Ridge Rd., Lima, OH 45805; Director

Each member of the Board of Directors has a 12.5% voting interest.