

EXHIBIT 8

Description of Transaction

The Assignor proposes to assign the license of KFPX(TV), Newton, Iowa (Facility ID 81509), to Paxson Des Moines License, Inc.

Paxson Des Moines License, Inc. is a wholly-owned subsidiary of Paxson Communications of Des Moines-39, Inc., the wholly-owned subsidiary of Paxson Communications Television, Inc., which is a wholly-owned subsidiary of Paxson Communications Corporation, licensee of KFPX(TV).

Paxson Des Moines License, Inc. will hold the FCC license for the station and Paxson Communications of Des Moines-39, Inc. will continue to own all of the other assets used or useful in the business or operations of the station. The applicants expressly recognize that the station licenses and other assets must be transferred together at any future point.

The officers and director of Paxson Des Moines License, Inc., Paxson Communications of Des Moines-39, Inc., Paxson Communications Television, Inc. and Paxson Communications Corporation are shown on the attached pages.

Since the license for KFPX(TV) will be assigned by Paxson Communications Corporation to another wholly-owned subsidiary of Paxson Communications of Des Moines-39, Inc., which is a wholly-owned subsidiary of Paxson Communications Television, Inc., which is a wholly-owned subsidiary of Paxson Communications Corporation, the proposed assignment represents a transfer of control consistent with Section 73.3540(f)(5) of the Commission's Rules. (See attached chart).

