

EXHIBIT 14

Multiple Ownership Showing

Regent Broadcasting of Duluth, Inc. ("Regent Duluth") is the proposed assignee of KLDJ(FM) (Facility ID #53999), Duluth, MN. Simultaneously being filed by Regent Duluth is an application for an acquisition of a stations KBMX(FM) (Facility ID #4588), Proctor, MN and KKCB(FM) (Facility ID #49686) and WEBC(AM) (Facility ID #49689), Duluth, MN.

The proposed assignment is in compliance with the Commission's multiple ownership rules. Attached as Exhibit 15 is a technical exhibit prepared by duTreil Lundin & Rackley in support of Regent Duluth's multiple ownership showing.