

EXHIBIT 14

Adverse Findings

On August 3, 1999, David E. Simmons, a member of SMGI, LLC, the ultimate corporate parent of the applicant under the proposals set forth herein, entered a plea of guilty in the United States District Court for the District of Utah to a misdemeanor criminal offense under 26 USC § 7207 for filing false tax documents, an offense carrying a maximum penalty of a \$10,000 fine and one year imprisonment. (Case No. 2:99 CR 0423W) Mr. Simmons has not yet been sentenced. This exhibit is being submitted out of an abundance of caution prior to the assignee's technical need under Commission rules and policies to report the plea. By letter of May 10, 2000, the Commission found two wholly-owned subsidiaries of Simmons Media Group, Inc. ("SMG, Inc."), the corporate parent of the assignor, to be qualified to be Commission licensees. (See Letter of Linda Blair to M. Anne Swanson, Esq., May 10, 2000, in connection with the issuance of construction permits to stations with Facility Id. Nos. 81867 and 89255).

The false tax return at issue in the case concerned the salary of an employee of Keystone Communications who is no longer employed by Keystone Communications. SMG, Inc. sold its interest in Keystone Communications, which was a non-broadcast licensee, on October 31, 1996. Mr. Simmons resigned as an officer of Keystone Communications on the same date. He subsequently resigned as a director of Keystone Communications.