

Exhibit 18
Carolina Christian Radio, Inc.
Eligible Entity Status

The Assignee has more than 50 percent of the voting power of the corporation. Based on a review of the Assignee's financial records, The Assignee has concluded that it qualifies as a small business under the Small Business Administration ("SBA") Policies and Small Business Size Regulations in 13 CFR §121-201 as they have less than \$7,000,000 in average annual Receipts.