Exhibit 26 - Statement A

NATURE OF THE PROPOSAL
ALLOCATION CONSIDERATIONS

prepared for

CBS Radio Stations Inc.

WRBQ-FM Tampa, Florida
Facility ID 11943
Ch. 284C1 100 kW 174 m

CBS Radio Stations Inc. ("CBS") is the licensee of FM radio station WRBQ-FM, Ch. 284C1, Tampa, Florida (file number BMLH-20010801AAR). WRBQ-FM is licensed to operate with an effective radiated power ("ERP") of 100 kW at an antenna height above average terrain ("HAAT") of 171 meters. The instant application seeks authority to relocate the transmitter to a location at a new communications site.

Nature of the Proposal

As specified herein, the WRBQ-FM facility will operate with an ERP of 100 kW and an antenna HAAT of 174 meters. The proposed non-directional FM antenna will be installed on a new support structure at the coordinates shown below. A "Determination of No Hazard" has been issued by the FAA[1] for the proposed location, and an antenna structure registration application is being prepared by the structure developer.

27° 55' 54" N. Latitude
82° 24' 05" W. Longitude

Allocation Considerations

The principal community of Tampa is wholly encompassed by the proposed WRBQ-FM 70 dBμ coverage contour as demonstrated in the attached **Exhibit 26 - Figure 1**. As shown in **Exhibit 26 – Table I**, the proposed WRBQ-FM facility meets the minimum distance separation requirements of Section 73.207 of the Commission's Rules with respect to all other stations, vacant allotments, and proposals, as contained within the Commission's CDBS database except WFLM(FM) (Ch. 284C3, White City, FL), WSGL(FM) (Ch. 284C2, Naples, FL), WCVU(FM) (Ch. 285A, Solana, FL) and WKZM(FM) (Ch. 282A, Sarasota, FL). *CBS* herein requests processing under Section 73.215 of the Rules with respect to the aforementioned stations.

[1] FAA Study Number 2007-ASO-1132-OE

Co-Channel Allotment Discussion

The proposed WRBQ-FM will be comply with §73.215 spacing requirements with respect to the maximized[2] WFLM(FM) and licensed[3] WSGL(FM) facilities. The proposed new short-spacing results in no prohibited contour overlap to the maximized WFLM(FM) Class C3 facility. WFLM(FM) has a pending application (BPH-20060627AAR) to upgrade to Class C2. The WFLM(FM) application requires the Class downgrade of WEAT-FM (Ch. 282C, West Palm Beach, FL) to Class C0. However, WEAT-FM has filed an application (BPH-20070615AAH) to increase its center of radiation above the minimum required for a Class C facility. Thus, based on the foregoing, it is believed that the WFLM(FM) application is not grantable and does not warrant consideration.

WSGL(FM) is authorized under the provisions of §73.215; therefore, the protected and interfering contours for the authorized ERP and HAAT (20 kW at 132 m) at the WSGL(FM) site were employed. Attached as **Exhibit 26 - Figure 2** is a depiction of the pertinent protected and interfering contours for the proposed WRBQ-FM, the maximized WFLM(FM), and the licensed WSGL(FM) facilities.

Adjacent Channel Allotment Discussion

The proposed WRBQ-FM will comply with §73.215 spacing requirements with respect to the maximized WKZM(FM) and licensed WCVU(FM) facilities. First adjacent WCVU(FM) is authorized under the provisions of §73.215; therefore, the protected and interfering contours for the authorized ERP and HAAT (6 kW at 97 m) at the WCVU(FM) site were employed, as demonstrated in **Exhibit 26 – Figure 3**. The proposed WRBQ-FM facility will protect the maximized WKZM(FM) as demonstrated in **Exhibit 26 – Figure 3**.

[2] Protection assumes full station Class facility at the currently authorized site pursuant to §73.215(b)(2)(ii).

[3] Stations already authorized pursuant to §73.215 are protected based on the authorized facility pursuant to §73.215(b)(2)(iii).

Thus, it is believed that the proposed WRBQ-FM complies with all Rules regarding spacing and contour protection.

Other Considerations

The proposed facility is located 1,479.7 km from the nearest U.S. – Mexican border. This exceeds the required 320 km coordination distance for facilities near international borders. Thus, it is believed that international coordination will not be required.

The nearest FCC monitoring station is 177.8 km distant at Vero Beach, Florida. This exceeds the threshold minimum distance specified in §73.1030(c)(3) that would suggest consideration of the monitoring station. The proposed site is also located outside bounds of the area specified in §73.1030(a)(1). Thus, notification of the instant proposal to the National Radio Astronomy Observatory at Green Bank, West Virginia, is not required. The proposed facility is not located within 0.8 km of a nondirectional AM facility. However, the proposed transmitter site is located within 3.2 km (2 miles) of directional AM station WQBN(AM) (1300 kHz, Temple Terrace, FL), according to information extracted from the Commission's CDBS database. The proposed transmitter site will also host co-owned WQYK-FM (Ch. 258C1, St. Petersburg, FL), utilizing a common antenna system. Accordingly, if the Construction Permit is conditioned on performing partial proofs before and after construction, a single set of proof measurements will be conducted and referenced by each facility. *CBS* shall notify WQBN(AM) before construction of the proposed tower commences so that a required partial proof can be performed, as well as calculations to determine operating power by the indirect method, if necessary. *CBS* or the tower owner will install and maintain detuning apparatus as necessary to prevent adverse effects on the radiation pattern of WQBN(AM), per §73.1692(d) of the Rules.

It is thus believed that the facility proposed herein will satisfy all of the pertinent Commission Rules and Policies now in effect regarding allocation matters.

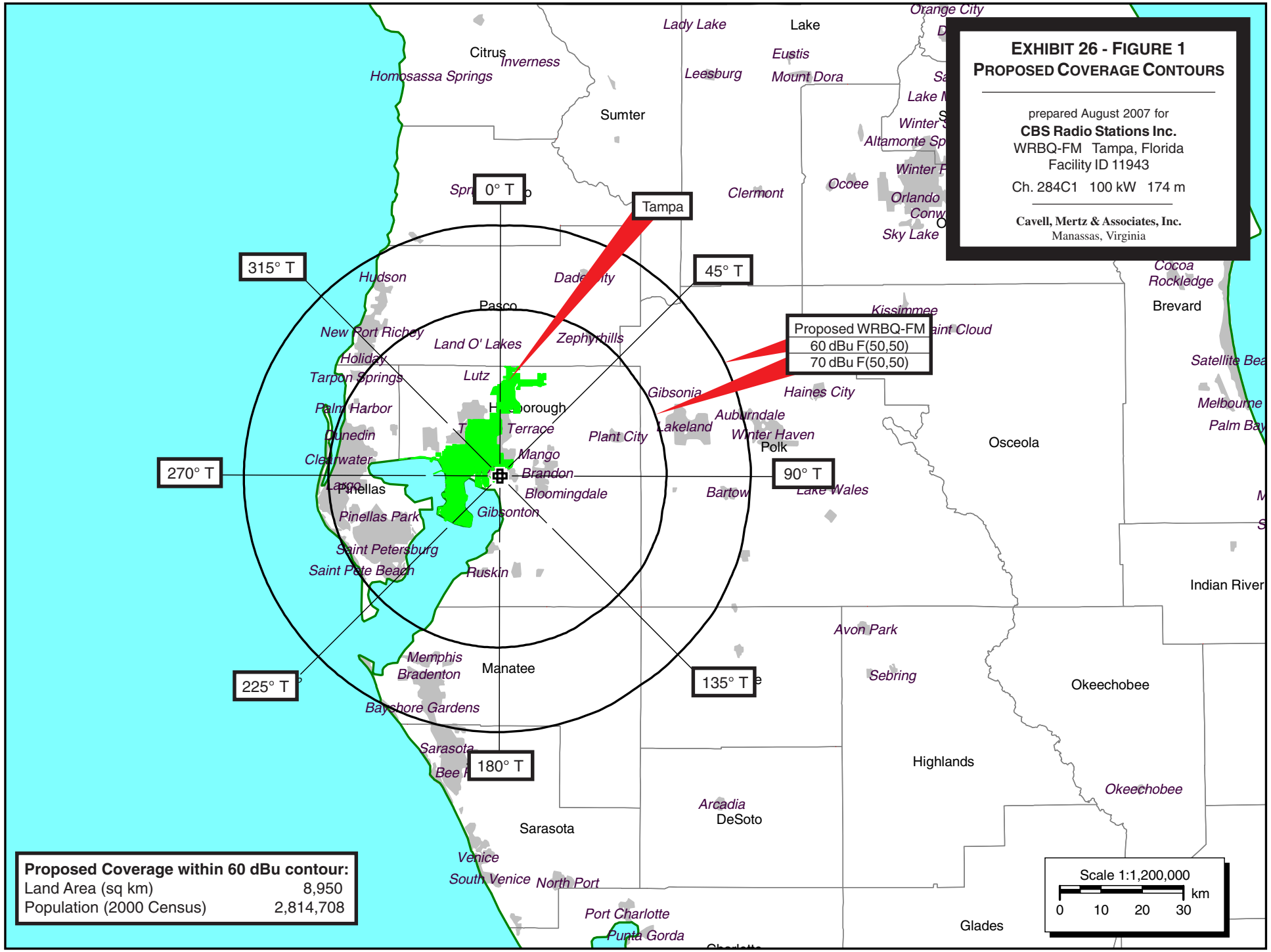
EXHIBIT 26 - FIGURE 1
PROPOSED COVERAGE CONTOURS
prepared August 2007 for
CBS Radio Stations Inc.
WRBQ-FM Tampa, Florida
Facility ID 11943
Ch. 284C1 100 kW 174 m
Cavell, Mertz & Associates, Inc.
Manassas, Virginia
Proposed WRBQ-FM
60 dBu F(50,50)
70 dBu F(50,50)
0° T
45° T
90° T
135° T
180° T
225° T
270° T
315° T
Tampa
Citrus
Lake
Sumter
Pasco
Polk
Osceola
Brevard
Indian River
Okeechobee
Highlands
Manatee
Sarasota
DeSoto
Glades
Charlotte
Pinellas
Hillsborough
Lady Lake
Leesburg
Eustis
Mount Dora
Clermont
Ocoee
Orlando
Sky Lake
Inverness
Homosassa Springs
Hudson
New Port Richey
Land O' Lakes
Zephyrhills
Holiday
Tarpon Springs
Lutz
Palm Harbor
Dunedin
Clearwater
Largo
Terrace
Mango
Brandon
Bloomingdale
Plant City
Lakeland
Gibsonia
Auburndale
Winter Haven
Haines City
Kissimmee
Cocoa
Rockledge
Satellite Beach
Melbourne
Palm Bay
Bartow
Lake Wales
Gibsonton
Pinellas Park
Saint Petersburg
Saint Pete Beach
Ruskin
Memphis
Bradenton
Bayshore Gardens
Sarasota
Bee Ridge
Venice
South Venice
North Port
Port Charlotte
Punta Gorda
Avon Park
Sebring
Arcadia
Okeechobee
Proposed Coverage within 60 dBu contour:
Land Area (sq km) 8,950
Population (2000 Census) 2,814,708
Scale 1:1,200,000
km
0 10 20 30

Exhibit 26 - Table I

ALLOCATION SPACING SUMMARY FOR WRBQ-FM

prepared for

CBS Radio Stations Inc.

WRBQ-FM Tampa, Florida

Facility ID 11943

Ch. 284C1 100 kW 174 m

REFERENCE — DISPLAY DATES

27 55 54.0 N. — CLASS = C1 — DATA 07-21-07

82 24 05.0 W. — Current Spacings — SEARCH 07-27-07

Channel 284 - 104.7 MHz

Call	Channel	Location		Azi	Dist	FCC	Margin
~~WRBQ-FM~~	~~LIC 284C1~~	~~Tampa~~	~~FL~~	~~286.8~~	~~5.99~~	~~245.0~~	~~-239.01~~
WFLM.A	APP-Z 284C2	White City	FL	105.0	207.05	224.0	-16.95[1]
WSGL	LIC-N 284C2	Naples	FL	161.3	211.09	224.0	-12.91[2]
WCVU	LIC-Z 285A	Solana	FL	163.2	120.13	133.0	-12.87[3]
WFLM	LIC 284C3	White City	FL	105.0	207.05	211.0	-3.95[4]
WKZM	LIC 282A	Sarasota	FL	186.2	73.19	75.0	-1.81[5]
WSJT	LIC 231C	Lakeland	FL	135.0	40.58	41.0	-0.42[6]
WZSP	LIC-Z 287A	Nocatee	FL	151.7	94.15	75.0	19.15
WOMX-FM	LIC 286C	Orlando	FL	60.6	148.66	105.0	43.66
WTKS-FM	LIC 281C	Cocoa Beach	FL	60.6	148.66	105.0	43.66
WIFL	LIC 282A	Inglis	FL	347.0	124.03	75.0	49.03
WFYV-FM	LIC 283C	Atlantic Beach	FL	17.1	272.30	209.0	63.30

[1] The WFLM application to upgrade to Class C2, which requires the downgrade of WEAT-FM to Class C0 is expected to be dismissed since an application for WEAT-FM to construct a Class C (file no. BPH-20060627AAR) has been filed.

[2] CBS requests §73.215 processing toward WSGL(FM) (minimum 211 km spacing is met).

[3] CBS requests §73.215 processing toward licensed WCVU(FM) (minimum 111 km spacing is met).

[4] CBS requests §73.215 processing toward licensed WFLM(FM) (minimum 200 km spacing is met).

[5] CBS requests §73.215 processing toward WKZM(FM) (minimum 69 km spacing is met).

[6] When rounded as required in §73.208(c)(8) of the Rules, the proposal is fully spaced to WSJT(FM).

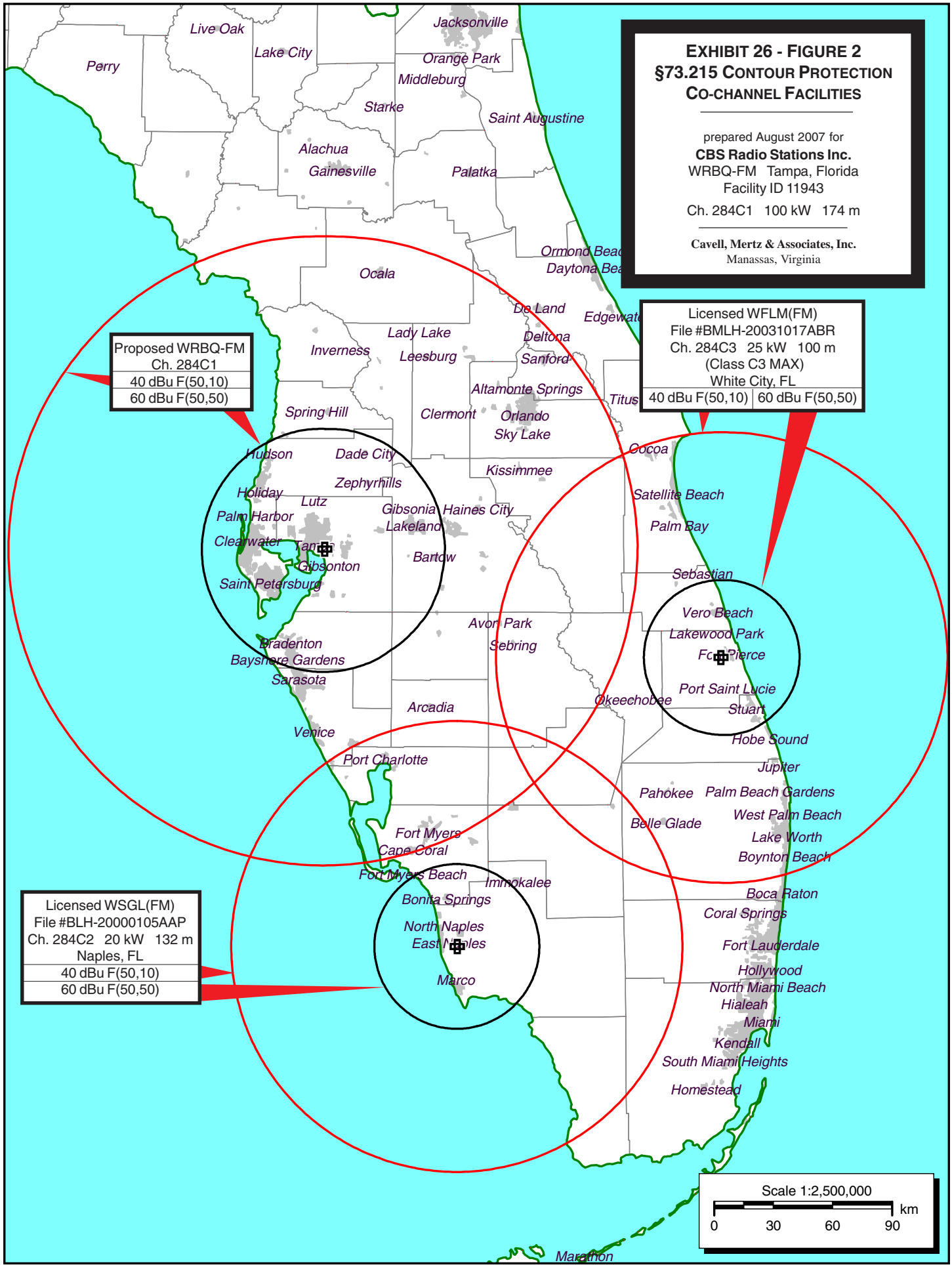
EXHIBIT 26 - FIGURE 2
§73.215 CONTOUR PROTECTION
CO-CHANNEL FACILITIES
prepared August 2007 for
CBS Radio Stations Inc.
WRBQ-FM Tampa, Florida
Facility ID 11943
Ch. 284C1 100 kW 174 m
Cavell, Mertz & Associates, Inc.
Manassas, Virginia
Proposed WRBQ-FM
Ch. 284C1
40 dBu F(50,10)
60 dBu F(50,50)
Licensed WFLM(FM)
File #BMLH-20031017ABR
Ch. 284C3 25 kW 100 m
(Class C3 MAX)
White City, FL
40 dBu F(50,10)
60 dBu F(50,50)
Licensed WSGL(FM)
File #BLH-20000105AAP
Ch. 284C2 20 kW 132 m
Naples, FL
40 dBu F(50,10)
60 dBu F(50,50)
Scale 1:2,500,000
km
0
30
60
90
Live Oak
Perry
Lake City
Jacksonville
Orange Park
Middleburg
Starke
Saint Augustine
Alachua
Gainesville
Palatka
Ocala
Ormond Beach
Daytona Beach
De Land
Edgewater
Deltona
Lady Lake
Inverness
Leesburg
Sanford
Altamonte Springs
Titusville
Spring Hill
Clermont
Orlando
Sky Lake
Cocoa
Hudson
Dade City
Kissimmee
Zephyrhills
Holiday
Lutz
Satellite Beach
Palm Harbor
Gibsonia
Haines City
Lakeland
Palm Bay
Clearwater
Tampa
Bartow
Gibsonton
Sebastian
Saint Petersburg
Vero Beach
Avon Park
Lakewood Park
Sebring
Bradenton
Bayshore Gardens
Fort Pierce
Sarasota
Port Saint Lucie
Okeechobee
Arcadia
Stuart
Venice
Hobe Sound
Port Charlotte
Jupiter
Pahokee
Palm Beach Gardens
Belle Glade
West Palm Beach
Fort Myers
Lake Worth
Cape Coral
Boynton Beach
Fort Myers Beach
Immokalee
Boca Raton
Bonita Springs
Coral Springs
North Naples
East Naples
Fort Lauderdale
Marco
Hollywood
North Miami Beach
Hialeah
Miami
Kendall
South Miami Heights
Homestead
Marathon

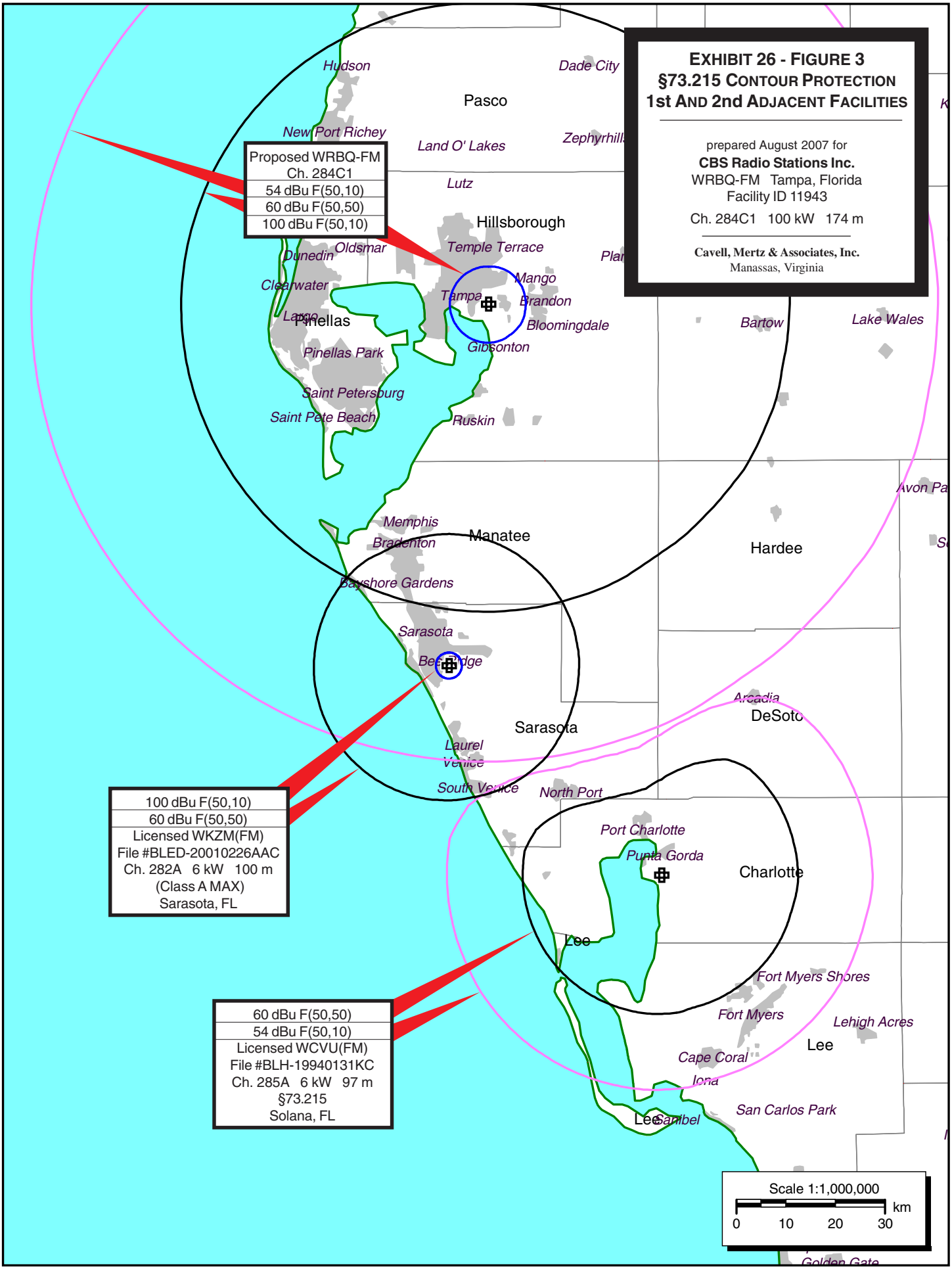
EXHIBIT 26 - FIGURE 3
§73.215 CONTOUR PROTECTION
1st AND 2nd ADJACENT FACILITIES
prepared August 2007 for
CBS Radio Stations Inc.
WRBQ-FM Tampa, Florida
Facility ID 11943
Ch. 284C1 100 kW 174 m
Cavell, Mertz & Associates, Inc.
Manassas, Virginia
Proposed WRBQ-FM
Ch. 284C1
54 dBu F(50,10)
60 dBu F(50,50)
100 dBu F(50,10)
100 dBu F(50,10)
60 dBu F(50,50)
Licensed WKZM(FM)
File #BLED-20010226AAC
Ch. 282A 6 kW 100 m
(Class A MAX)
Sarasota, FL
60 dBu F(50,50)
54 dBu F(50,10)
Licensed WCVU(FM)
File #BLH-19940131KC
Ch. 285A 6 kW 97 m
§73.215
Solana, FL
Scale 1:1,000,000
km
0 10 20 30
Hudson
Dade City
Pasco
New Port Richey
Land O' Lakes
Zephyrhills
Lutz
Hillsborough
Oldsmar
Temple Terrace
Dunedin
Clearwater
Mango
Tampa
Brandon
Largo
Pinellas
Bloomingdale
Gibsonton
Pinellas Park
Saint Petersburg
Saint Pete Beach
Ruskin
Bartow
Lake Wales
Memphis
Manatee
Bradenton
Hardee
Bayshore Gardens
Sarasota
Arcadia
DeSoto
Laurel
Venice
South Venice
North Port
Sarasota
Port Charlotte
Punta Gorda
Charlotte
Lee
Fort Myers Shores
Fort Myers
Lehigh Acres
Lee
Cape Coral
Iona
San Carlos Park
Lee
Sanibel