

**IMPACT OF SOX ON THE BROADCASTING INDUSTRY
 Adverse Section 404 Reports
 For Companies with Years Ended in 2006
 As of July 6, 2007**

The following is a copy of the two adverse reports that were issued from companies in the Broadcasting industry with years ended in 2006. These were all of the accelerated filers in the Broadcasting industry with adverse Sarbanes-Oxley Section 404 management self assessments. This information was gathered using the online research tool called Audit Analytics an Ives Group, Inc company.

The following is a summary of the **material internal control weaknesses** reported in the two adverse Section 404 Self Assessments:

Internal Controls - Accounting documentation, policy and/or procedures	2
Internal Controls - Material and/or numerous auditor /YE adjustments	1
Internal Controls - Accounting personnel resources, competency/training	1

The following is a summary of the **material accounting weaknesses** reported in the two adverse Section 404 Self Assessments. Section 404 is not just about internal control issues, but also about misapplication of financial accounting and reporting issues:

Accounting - Fin Stmt, footnote, US GAAP , segment disclosure issues	1
Accounting - Tax expense/benefit/deferral/other (FAS 109) issues	1
Accounting - Inventory, vendor and cost of sales issues	1



CUMULUS MEDIA INC

10-K 2006 Management - Internal Control Assessment

Management's Report on Internal Control over Financial Reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting for us. Internal control over financial reporting is a process designed by, or under the supervision of, our CEO and CFO, and affected by our Board of Directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of our assets; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that our receipts and expenditures are being made only in accordance with the authorizations of our management and directors; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of our assets that could have a material effect on the financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risks that control systems may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate. Our management, including our CEO and CFO, has assessed the effectiveness of our internal control over financial reporting as of December 31, 2006, based on criteria for effective internal control over financial reporting described in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based upon this assessment, our management, including our CEO and CFO, has concluded that our internal control over financial reporting as of December 31, 2006 was not effective as a result of the following material weakness: The Company did not maintain sufficient, adequately trained personnel in its corporate accounting function. As a result, Company personnel were unable to effectively analyze, and management was unable to effectively review, accounting matters related to income taxes and other accounts and disclosures. This material weakness resulted in material errors in income tax accounts in the Company's 2006 consolidated financial statements that were corrected prior to issuance. This material weakness also resulted in errors in other accounts and disclosures in the Company's 2006 financial statements. This deficiency resulted in more than a remote likelihood that a material misstatement of the Company's annual or interim financial statements would not be prevented or detected. KPMG LLP, the Company's independent registered public accounting firm, has issued an audit report on our management's assessment of our internal control over financial reporting as of December 31, 2006, in which is included in Item 9A(d). Lewis W. Dickey, Jr.

Chairman, President, Chief Executive Officer and Director Martin R. Gausvik

Executive Vice President, Treasurer and Chief Financial Officer



WORLDGATE COMMUNICATIONS INC

10-K 2006 Management - Internal Control Assessment

Management's Annual Report on Internal Control Over Financial Reporting.

Our management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rules 13a-15(f) or 15d - 15(f) under the Securities Exchange Act of 1934. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation.

Management assessed the effectiveness of our internal control over financial reporting as of December 31, 2006. In making this assessment, management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") in Internal Control - Integrated Framework.

Based on management's assessment, management concluded that, as of December 31, 2006, due solely to a material weakness with respect to the Company's application of GAAP with regard to the recording of inventory at the lower of cost or market, our internal control over financial reporting was not effective. Management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2006, has been audited by Marcum & Kliegman LLP ("M&K LLP"), the independent registered public accounting firm who also audited our consolidated financial statements. M&K LLP's attestation report on management's assessment of our internal control over financial reporting is contained below.

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