BOOTH, FRERET, IMLAY & TEPPER, P.C.

ATTORNEYS AT LAW

CHRISTOPHER D. IMLAY
CARY S. TEPPER

NIELS S. QUIST*
*ADMITTED IN NEW YORK

5101 WISCONSIN AVENUE, N.W.
SUITE 307
WASHINGTON, D.C. 20016-4120

TELEPHONE: (202) 686-9600
FACSIMILE: (202) 686-7797
BFITPC@AOL.COM

ROBERT M. BOOTH, JR. (1911-1981)
JULIAN P. FRERET (1918-1999)

October 13, 2000

Via Courier Service

Federal Communications Commission
Experimental Radio Services
P.O. Box 358320
Pittsburgh, PA 15251-5320

RE: Immersion Entertainment L.L.C.; FCC Form 159 and FCC Filing Fee Payment for Form 405 Applications for Renewal of Part 5 Experimental License, Callsign WB2XDN, filed 10/13/00; File No. 0164-EX-RR-2000.

Dear Sir or Madam:

Attached hereto for filing on behalf of our client, **Immersion Entertainment L.L.C.**, please find FCC Form 159, together with a check in the amount of $50.00 (Fee Type Code EAE) payable to the FCC as payment for the requisite fee for the above referenced application.

Should any question arise concerning this filing fee payment, please contact the undersigned counsel.

Sincerely,

Christopher D. Imlay

Enclosure