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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

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March 2, 1995

Received

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By Hand Delivery

William F. Caton, Acting Secretary
Federal Communications Commission
1919 M Street, N.W.
Washington, D.C. 20554

Satellite and Radiocommunication Division
Satellite Policy Branch

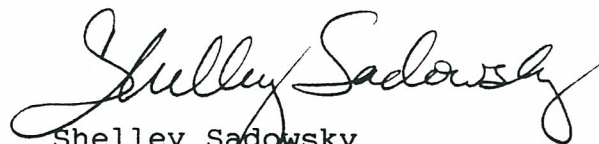
Re: Final Analysis Communications Services, Inc.
File No. 25-SAT-P/LA-95
NVNG MSS Application

Dear Mr. Caton:

On February 24, 1995, this office filed, on behalf of Leo One USA Corporation ("Leo One USA"), a "Petition to Deny" ("Petition") the above-referenced application of Final Analysis Communications Services, Inc. for authority to construct, launch and operate a Non-Voice, Non-Geostationary Mobile Satellite System. Attachment B to the original Petition included a facsimile copy of a February 24, 1995 Declaration of David G. Watkins, partner in KPMG Peat Marwick. Mr. Watkins' original Declaration has since been received by the undersigned, and it is submitted herewith for association with Leo One USA's original Petition.

Should there be any questions concerning this matter, please contact Robert Mazer, Esquire, of this office or the undersigned.

Very truly yours,



Shelley Sadowsky
Member, Maryland Bar Only

Enclosure
cc w/enc: Attached Service List

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DECLARATION

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

I, David G. Watkins, hereby declare under penalty of perjury as follows:

1. I am a Partner in the St. Louis, Missouri, office of KPMG Peat Marwick LLP.

2. On behalf of Leo One USA Corporation, I prepared a Memorandum for Record, dated February 21, 1995, pertaining to financial statements of Financial Analysis, Inc., which Memorandum has been or will be filed with the Federal Communications Commission in connection with Leo One USA Corporation's Petition to Deny an application filed by Final Analysis Communications Services, Inc.

3. The statements contained in the referenced Memorandum for Record are true and correct to the best of my knowledge, information and belief.

The foregoing statements are true and correct.



David G. Watkins

February 24, 1995

Date

LEO ONE USA CORPORATION SERVICE LIST

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