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May 22, 2003

Federal Communications Commission

Re: Piedmont Satellite Communications, Inc.
NC Sec of State Corp #0373328

To Whom It May Concern:

We served as the CPA firm for the above referenced client during its existence. According to all records prepared by our office and submitted by the client, please note that the corporation was closed and dissolved as of December 31, 1998. Please contact our office if you should have any further questions.

Sincerely,


Michael D Mitchell, CPA

Cc: Bruce Bright