

March 22, 2004

Federal Communications Commission
Revenue & Receivables Operations Group
Room 1A821
445 12th Street, SW
Washington, DC. 20554

Ref: 04RE003218
Call Sign: E960481
Larson Associates USA, Inc.

Dear Sirs/Madams:

This letter is to state that we believe we are not obligated to pay for the FY 2003 regulatory fees for the above referenced call sign.

This Earth Station (call Sign: E960481) no longer exists and I certify that it did not exist at all in the FY 2003.

This license can be canceled and please let us know if we have any further obligations with respect to this issue.

Thanks you in advance,

Arthur Larson
V.V. Engineering
Larson Associates USA, Inc.
(972) 612-1373