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September 17, 2008

**Via Courier**

Chief Financial Officer  
Financial Operations  
Federal Communications Commission  
445 12th Street, S.W.  
Washington, D.C. 20554

Re: Dispute of Fiscal Year 2008 Regulatory Fee Assessment  
Pegasus Development Corporation  
FRN: 0006700868  
Earth Station Call Sign E010320

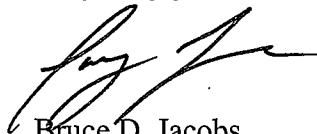
To whom it may concern:

Pegasus Development Corporation ("Pegasus") hereby submits this letter disputing the FCC's Fiscal Year 2008 Regulatory Fee assessment for Pegasus. In September 2008, Pegasus received an invoice assessing a regulatory fee of \$195.00 for FCC license Call Sign E010320. That license was granted to Pegasus in March 2004, but the earth station facilities associated with that license were never constructed. Because the Commission's rules (47 C.F.R. § 25.133(a)(1)) and the license itself requires construction of those facilities within one year of grant, the license has not been valid since March 2005, and no regulatory fee for fiscal year 2008 (or any other prior fiscal year) is accordingly appropriate. Pegasus is also concurrently notifying the Systems Analysis Branch of the International Bureau to update its records to reflect the cancellation of the license.

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Please contact the undersigned if you have any questions.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Bruce D. Jacobs', written over a horizontal line.

Bruce D. Jacobs  
Tony Lin  
*Counsel for Pegasus Development DBS  
Corporation*

cc: Scott Kotler, Chief, Systems Analysis Branch