

EXHIBIT OFSG-S804



October 8, 2002

Mr. Hugh Regan
Ogden Flight Services Group, Inc.
611 Access Road
Stratford, CT 06615

Dear Mr. Regan:

This letter will confirm that Ogden Flight Services Group Inc. currently has on account and available for its use the following amount:

US\$ 3,048,726.58

Sincerely,



Barbara A. Keegan
Vice President