

Hemisphere Forwarding Inc.

7 Cerro Street Inwood, New York 11096 FMC 2731 P.O.Box 300800, J.F.K. International Airport Jamaica, New York 11430

Telephone (516) 371-3131 (718) 917-6000 Fax (516) 371-2048

December 17, 2002

United States Nuclear Regulatory Commission Washington, D C 20555-0001

Att: Nima Ashkeboussi, Engineering Aide Materials Safety & Inspection Branch – Division of Industrial & Medical Nuclear Safety Office of Nuclear Material Safety and Safeguards

Ref: Registration Certificate NR-1040-D-101-E

Dear Mr. Ashkeboussi:

Reference is made to your letter dated December 9th.

While Hemisphere Forwarding was in possession of our Registration Certificate and license, we were never in possession of any smoke detectors imported for distribution. The Principal for whom we had obtained this license was never able to develop this market. Hence, nothing was ever received.

We hope this clarifies the above.

Very truly yours.

Michael Avnet President

MA:laz