

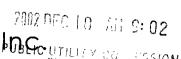
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Posner Telecommunications, Ing William 2002

December 13, 2002

Public Utility Commission of Texas Attn: Central Records Filing Clerk 1701 North Congress Avenue Austin, Texas 78701

Re: Project No. 26715

Dear Sir or Madam:

In response to the above-referenced project, this letter serves to advise the Public Utility Commission of Texas ("PUC") that Posner Telecommunications, Inc. (the "Company") is in the process of entering the start-up phase of its CLEC operations in Texas. As such, the Company does not currently have any employees for its CLEC division and therefore understands that it qualifies for a waiver of the reporting requirements in this project.

Because the Company has not launched its CLEC services in Texas, it has not yet filed a plan pursuant to PURA §52.256 (b). However, the Company submits that at such time that it begins to offer CLEC services, it will timely file such plan with the PUC and adhere to all future annual reporting requirements in compliance with §26.85 of the PUC's rules.

Please contact me at 210.826.9288 or via e-mail at rcantu@posnertelecom.com with any questions or further requirements regarding this matter. Thank you.

Sincerely,

POSNER TELECOMMUNICATIONS, INC.

Rick Cantu

Director of Regulatory Affairs