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Posner Telecommunications, Inc.

April 1, 2005

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

Re: Projects No. 30238 & 30240

Dear Sir or Madam:

In response to the above-referenced projects, this letter serves to advise the Public Utility Commission of Texas ("PUC") that Posner Telecommunications, Inc. (the "Company") is still 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 these Workforce Diversity and Historically Underutilized Business projects.

However, the Company submits that at such time that it begins to offer CLEC services, it will timely file such reports with the PUC and adhere to all future reporting requirements in compliance with the PUC's rules.

Please contact me at 210,497,4214 or via e-mail at reantu@posmertelecom.com with any questions or further requirements regarding this matter. Thank you.

Sincerely.

POSNER TELECOMMUNICATIONS, INC.

Rick Cantu Vice President

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