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December 14, 2005

IMPORTANT NOTICE REGARDING COMPLIANCE & REPORTING

Janice Ervin
Public Utility Commission of Texas
1701 N. Congress Avenue
PO Box 13326
Austin, TX 78711

RE: Transcend Multimedia, LLC
Project 30238 and Project 30240
Workforce Diversity Report
Historically Underutilized Business Report

Dear Ms. Ervin:

This letter is being submitted in regard to the Workforce Diversity Report and the Historically Underutilized Business Report on behalf of Transcend Multimedia, LLC. Transcend does not have any employees in the state of Texas and does not provide local service in the state of Texas. Transcend therefore respectfully requests a waiver from these filing requirements until such time as they either have 25 or more employees in the state of Texas or they begin to provide local service through the use of their own facilities.

Please contact Meghan Ruwet at (303) 663-0102 with any questions concerning this filing. Thank you for your assistance in this matter.

Sincerely,

Meghan Ruwet
The Helein Law Group, P.C.
Compliance & Reporting Manager

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