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nationwide regulatory compliance LLC

117 WEST MICHIGAN AVENUE FOURTH FLOOR KALAMAZOO MI 49001 269-381-8888 269-251-4755

December 15, 2008

Public Utilities Commission of Texas
1701 N Congress Ave
PO Box 13326
Austin TX 78711

Re: KDDI America Inc ("KDDI")
IX010739

Dear Sir/Madam:

We handle regulatory compliance for the above captioned corporation.

Please be advised that KDDI currently has zero employees in Texas, nor has KDDI had employees in Texas previously. Therefore, we believe KDDI should be exempt from filing the HUB Report (project NO. 30240) and Workforce Diversity Report (Project NO. 30238). We will notify the Commission when KDDI has employees in Texas.

As requested we provide four copies for the HUB Report, and four copies for the Workforce Diversity Report.

Should you have any questions or concerns relating to this matter, please contact me.

Very truly yours,

nationwide regulatory compliance LLC

Patrick Crocker

PDC/arg