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107 WEST MICHIGAN AVENUE, FOURTH FLOOR . KALAMAZOO, MI 49007 . T 269-381-8888 . F 269-381-4855

December 15, 2008

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

Re: Cheap2Dial Telephone LLC ("Cheap2Dial")

IX070021

Dear Sir/Madam:

We handle regulatory compliance for the above captioned coropration.

Please be advised that Cheap2Dial currently has zero employees in Texas, nor has Cheap2Dial had employees in Texas previously. Therefore, we believe Cheap2Dial should be exempt from filing the HUB Report (project NO. **30240**) and Workforce Diversity Report (Project NO. 30238). We will notify the Commission when Cheap2Dial 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