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

December 5, 2007

Public Utility 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 issues 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 questions or concerns relating to this matter, please contact me.

Very truly yours,

nationwide regulatory compliance LLC

Patrick D. Crocker President PDC/skb