



Control Number: 30240



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Thomson Tax & Accounting

Corporate Software & Services
3100 Cumberland Boulevard
Suite 900
Atlanta, GA 30339
Tel (770) 956-7525 Fax (770) 956-0700
salesandtransaction.thomson.com

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TAX & ACCOUNTING

2007 DEC 28 AM 11:01

December 6, 2007

Central Records Filing Clerk
Public Utility Commission of Texas
1701 N. Congress Avenue
Austin, TX 78711-3326

**Subject: 2007 Historically Underutilized Business (HUB) & Workforce Diversity
Plan Reports Docket / Project Nos.: # 30238 & #30240**

Dear Sir or Madam:

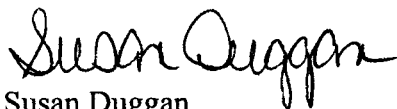
Thomson Tax and Accounting (TCS, Inc.) is filing this letter on behalf of our client:

NECC Telecom, Inc.

Please be advised that during the four quarters previous to September 30, 2007 the
aforementioned company had less than 16 employees in the State of Texas. Therefore,
our client is exempt from filing a HUB and Workforce Diversity Form pursuant to
16 Tex. Admin. Code §26.85(d).

If you have any questions, please contact me at (770) 956-7525, Extension 1291 or via
email at **susan.duggan@thomson.com**.

Respectively,



Susan Duggan
Regulatory Compliance Analyst
TCS, Inc.