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Telecom Tax Services Transaction Tax Services

407-260-1011 • 407-260-1033/fax • mark@csilongwood.com • 740 Florida Central Pkwy., Ste. 2028, Longwood, FL 32750

December 26, 2007 Via US Mail

Central Records Division **Texas Public Utility Commission** 1701 N. Congress Avenue P.O. Box 13326 Austin, TX 78711-3326

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RE: TTUSA Acquisition, Inc., d/b/a Yestel USA, Inc. 2007 Workforce Diversity Report for October 1, 2006 - September 30, 2007 Project # 30240

Dear Staff,

Enclosed for filing are the original and three (3) copies of this letter which covers the 2007 Workforce Diversity Reporting requirements for TTUSA Acquisition, Inc., d/b/a Yestel USA, Inc.

TTUSA Acquisition, Inc. d/b/a Yestel USA, Inc. is exempt from the Workforce Diversity requirements as the Company has less than 16 employees in Texas.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Please do not hesitate to contact me at 407-260-1011 if you have any questions or concerns. Thank you for your assistance in processing this filing.

Sincerely,

Mark G. Lammert, CPA Tax Preparer for TTUSA Acquisition, Inc., d/b/a Yestel USA, Inc.

Digizip.com, Inc. cc: Office of the Governor of Texas Office of the Lieutenant Governor Speaker of the House of Representatives The House Legislative Black Caucus The Texas Senate Hispanic Caucus The House Mexican American Legislative Caucus

file: TTUSA Acquisition, Inc., d/b/a Yestel USA, Inc. - PUC - TX