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March 4, 2010

VIA Electronic Mail
South Dakota PUC E-filings

Ms. Karen Cremer
Staff Attorney
South Dakota Public Utility Commission

Re: Docket No. TC10-007; Ztar Mobile, Inc.

Dear Ms. Cremer:

This letter is intended to provide documentary evidence of the claim of Ztar Mobile, Inc. to have had no sales in South Dakota. Accordingly, Ztar believes there may be no statutory basis for any tax or registration fee claim, even at a minimum level.

The certificate of authority or other registration of the company as a telecommunications agent or reseller in South Dakota was obtained because the company obtained such a registration in all fifty states as a prophylactic measure shortly after its registration with the FCC. The idea was to avoid any potential of not having a required registration in the event that sales by the company's primary distributor, 7-Eleven, were to expand into a state. However, the company does not wish to incur annual costs with no associated sales, and therefore hereby requests that any registration or other official designation it may have be withdrawn to the extent necessary to avoid any assessment or tax being levied against it.

The company's sales brochure is attached which clearly shows that there is no coverage for the company's service in South Dakota. In addition, the 7-Eleven store locator shows that there are no 7-Eleven stores in the State of South Dakota. The company has no retail distribution which could have reached South Dakota other than 7-Eleven Stores, and so is confident that it has made no sales of its phones in South Dakota. The web site which shows the store locations may be found at the following site:

<http://www.7-eleven/StoreLocator/tabid/214/Default.aspx>

I hope this is helpful in straightening out this situation. I apologize for the amount of your time it has taken.

I may be contacted at (214) 675-0780 if there are any questions.

Yours very truly,

David Wilkie

cc: Kevin Haddad