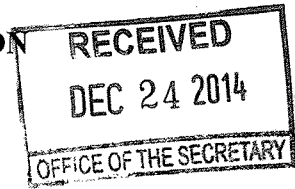


UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-16033

In the Matter of

AIRTOUCH COMMUNICATIONS,
INC., HIDEYUKI KANAKUBO,
AND JEROME KAISER, CPA,

Respondents.

DIVISION OF ENFORCEMENT'S
OBJECTIONS TO AIRTOUCH
COMMUNICATIONS, INC.'S
EXHIBIT LIST

Pursuant to the Hearing Officer's order dated September 26, 2014, the Division of Enforcement ("Division") submits the below objections to the Amended Exhibit List of Respondent AirTouch Communications, Inc., served on December 19, 2014. The Division reserves its right to amend or supplement the below list before the hearing.

Bates Range	Exhibit	Notes	Objections
SEC-LA-04275-000464632 SEC-LA-04275-000464635	700	3/17/2014 Declaration of Anthony M. Tang	Hearsay
SEC-LA-04275-000464636	701	3/18/2014 Email from T. Nicholson to P. Altman re Declaration of Anthony Tang	Hearsay Relevance
SEC-LA-4275-000464637 SEC-LA-4275-000464672	702	03/17/2014 Declaration of Anthony M. Tang with Exhibits	Hearsay
SEC-LA-4275-000464673	703	03/18/2014 Email from T. Nicholson to P. Altman re Declaration	Hearsay Relevance
SEC-LA-4275-000464675	704	03/17/2014 Email from P. Altman to N. Thomas re Declaration of Anthony Tang	Hearsay Relevance

Bates Range	Exhibit	Notes	Objections
SEC-LA-4275-000464676 SEC-LA-4275-000464711	705	03/17/2014 Declaration of Anthony M. Tang with Exhibits	Hearsay
SEC-LA-4275-000464712 SEC-LA-4275-000464718	706	03/17/2014 Email from T. Nicholson to P. Altman re AirTouch Status Update	Hearsay Relevance
SEC-LA-4275-000464943 SEC-LA-4275-000464944	707	11/18/2013 Email from P. Altman to T. Nicholson re AirTouch Status	Hearsay Relevance
SEC-LA-4275-000465213	708	02/21/2013 Email from C. Isaza to Hide Kanakubo & Jerome Kaiser re "Jesus, have you been able to confirm if TelCel wants to homologate X1500W-HU?"	Hearsay
SEC-LA-4275-000464216	709	3/19/2013 Email from Paulson to Hide Kanakubo re David Frank – IAT NDA	Hearsay
SEC-LA-4275-000465218 SEC-LA-4275-000465219	710	3/19/2013 Email from S. Roush to Hide Kanakubo re NDA	Hearsay Relevance
SEC-LA-4275-000465248	711	4/23/2013 Email to Hide Kanakubo from L. Paulson	Hearsay
SEC-LA-4275-000465250	712	3/8/2013 Email from Hide Kanakubo to J. Kaiser re "Any good news?"	Hearsay
SEC-LA-4275-000010635 SEC-LA-4275-000010652	713	11/12/2012 Email from S. Chan to T. Shek re Outstanding Items.	Hearsay
SEC-LA-4275-000010637	714	11/1/12 City National Bank Account Activity Sheet	Hearsay Foundation Authenticity
SEC-LA-4275-000010638	715	07/30/2012 TM Wireless Communications Services Purchase Order	None
SEC-LA-4275-00001063	716	1/11/2000 AirTouch 2012 Q3 Provision by Ernst & Young	None
SEC-LA-4275-000010640	717	11/1/2012 Financial Statements (Q3 2012) Provision by Cheryl Glover	None

Bates Range	Exhibit	Notes	Objections
SEC-LA-4275-000015151 SEC-LA-4275-000015152	718	7/30/2013 Email from Dr. J. Canton re Equity Deal for Tony	Hearsay
SEC-LA-4275-000020441 SEC-LA-4275-000020442	719	7/13/2012 Email from Hide Kanakubo to L. Paulson re U250 Sales Updates :Liquidation	Hearsay
SEC-LA-4275-000020454	720	7/20/2013 Email from Hide Kanakubo to L. Paulson re weekly development.	Hearsay
SEC-LA-4275-000022460	721	3/12/2013 Email from L. Paulson to Hide Kanakubo re data room.	Hearsay
SEC-LA-4275-000022461	722	3/12/2013 Email from Hide Kanakubo to L. Paulson re data room.	Hearsay
SEC-LA-4275-000023039 SEC-LA-4275-000023040	723	4/3/2013 Email from L. Paulson to Dr. J. Canton re TT loan restructure	Hearsay
SEC-LA-4275-000023412 SEC-LA-4275-000023413	724	4/29/2013 Email from J. Canton to M. Sant'Anna re Our Plan.	Hearsay
SEC-LA-4275-000023707 SEC-LA-4275-000023708	725	5/16/2013 Email from L. Paulson to J. Canton re notes from TT meeting.	Hearsay
SEC-LA-4275-000024255	726	7/10/2013 Email from L. Paulson to M. Sant'Anna, J. Canton & S. Roush re "Call in number 1:30 PM PST"	Hearsay
SEC-LA-4275-000024837 SEC-LA-4275-000024843	727	5/23/2012 Email from Hide Kanakubo to C. Isaza, T. Hanawa and A. Diaz re AirTouch.	None
SEC-LA-4275-000024944	728	5/30/2012 Email from Hide Kanakubo to L. Paulson, J. Canton, S. Roush and J. Kaiser re Press Release-Telmex Supplier Agreement	Hearsay

Bates Range	Exhibit	Notes	Objections
SEC-LA-4275-000024945	729	5/30/2012 Email from J. Kaiser to Hide Kanakubo re Press Release - Telmex Supplier Agreement Initial PO.	Hearsay
SEC-LA-4275-000024946 SEC-LA-4275-000024947	730	AirTouch Communications Signs Purchase Agreement with Telmex for Sales of its SmartLinx™ in Latin America.	None
SEC-LA-4275-000025040 SEC-LA-4275-000025044	731	6/1/2012 Email from Hide Kanakubo to J. Canton, L. Paulson and S. Roush re AirTouch Communications Named Supplier by Telmex for Sales of SmartLinX in Latin America.	Hearsay
SEC-LA-4275-000025314 SEC-LA-4275-000025316	732	7/20/2012 Email from J. Canton to D. Najor re Weekly Development	Hearsay
SEC-LA-4275-000025989	733	11/12/2012 Email from J. Kaiser to S. Roush, T. Quan, Hide Kanakubo and L. Paulson re Confidential Memo for Board and Excom	Hearsay
SEC-LA-4275-000025990 SEC-LA-4275-000025991	734	11/12/2012 Memorandum to BOD from J. Kaiser re Nonpublic Information.	Hearsay
SEC-LA-4275-000026576 SEC-LA-4275-000026577	735	3/6/2013 Email from J. Canton to L. Paulson re TT-confidential	Hearsay
SEC-LA-4275-000026768 SEC-LA-4275-000026769	736	3/20/2013 Email from L. Paulson to J. Canton and S. Roush - "ATCH-please read" re forward from J. Weldon.	Hearsay
SEC-LA-4275-000028511 SEC-LA-4275-000028644	737	7/10/2013 Email from S. Roush to M. Sant'Anna re NDA.	Hearsay

Bates Range	Exhibit	Notes	Objections
SEC-LA-4275-000028830	738	7/11/2013 Email from M. Sant'Anna to T. Tang re AirTouch: terms for debt restructuring.	Hearsay
SEC-LA-4275-000028831	739	7/2013 "Confidential Draft" Terms for Debt Restructuring.	Hearsay Foundation
SEC-LA-4275-000028833	740	7/11/2013 "Confidential Draft" AirTouch Communications Inc. July 11, 2013 Proposed Summary Terms of Private Placement.	Hearsay Foundation
SEC-LA-4275-000028884	741	7/12/2013 Email from T. Tang to M. Sant'Anna re ATCH Bridge Four Stages	Hearsay
SEC-LA-4275-000028885 SEC-LA-4275-000028886	742	7/12/2013 Email from J. Canton to T. Tang, et al. re ATCH Bridge Four Stages.	Hearsay
SEC-LA-4275-000029019	743	7/16/2013 Email from T. Tang to L. Paulson, et al. re Call in number for call at 11 am PST.	Hearsay
SEC-LA-4275-000029020 SEC-LA-4275-000029021	744	7/16/2014 Email from J. Canton to T. Tang Call in number for call at 11 am PST.	Hearsay
SEC-LA-4275-000029022 SEC-LA-4275-000029023	745	7/16/2014 Email from [REDACTED] J. Canton recall in number for call at 11 am PST.	Hearsay
SEC-LA-4275-000029216 SEC-LA-4275-000029217	746	7/22/2013 Email from T. Tang to J. Canton re Call in number for call at 11 am PST. Call in number for call at 11 am PST.	Hearsay

Bates Range	Exhibit	Notes	Objections
SEC-LA-4275-000029305	747	7/24/013 Email from M. Sant'Anna to T. Tang re 13D Filing & convertible note.	Hearsay
SEC-LA-4275-000029306 SEC-LA-4275-000029308	748	Convertible Note Term Sheet	Hearsay Foundation
SEC-LA-4275-000029359 SEC-LA-4275-000029361	749	7/26/2013 Email from T. Tang to M. Sant'Anna re 13D filing & convertible note.	Hearsay
SEC-LA-4275-000029431	750	7/30/2013 Email from M. Sant'Anna to T. Tang. re 13D filing & convertible note.	Hearsay
SEC-LA-4275-000029432 SEC-LA-4275-000029434	751	Convertible Note Term Sheet	Hearsay Foundation
SEC-LA-4275-000029441 SEC-LA-4275-000029445	752	7/30/2013 Email from L. Paulson to T. Tang re 13D filing & convertible note.	Hearsay
SEC-LA-4275-000029457 SEC-LA-4275-000029461	753	7/30/2013 Email from L. Paulson to T. Tang re 13D filing & convertible note.	Hearsay
SEC-LA-4275-000029476 SEC-LA-4275-000029477	754	7/30/2013 Email from J. Canton to L. Paulson re Call in number for call at 11 am PST.	Hearsay
SEC-LA-4275-000029486	755	7/31/2013 Email from M. Sant'Anna to T. Tang re Updated term-sheet for bridge	Hearsay
SEC-LA-4275-000029487	756	7/31/2013 AirTouch Communications Proposed Summary Terms of Private Placement	Hearsay Foundation
SEC-LA-4275-000029488 SEC-LA-4275-000029489	757	6/30/13 Email between M. Sant'Anna and J. Canton	Hearsay
SEC-LA-4275-000029490	758	7/31/2013 Email from M. Sant'Anna to Tang re Updated Term-Sheet for Bridge	Hearsay

Bates Range	Exhibit	Notes	Objections
SEC-LA-4275-000029491	759	7/31/2013 AirTouch Communications Proposed Summary Terms of Private Placement	Hearsay Foundation
SEC-LA-4275-000029492 SEC-LA-4275-000029494	760	7/31/2013 Email from M. Sant'Anna to Tony re Revised Terms Sheet for Bridge Financing	Hearsay
SEC-LA-4275-000029627	761	8/7/2013 Email from J. Canton to T. Tang re Attached ATCH Bridge Financing	Hearsay
SEC-LA-4275-000029628	762	8/7/2013 Email from J. Canton to T. Tang re Attached ATCH Bridge Financing	Hearsay
SEC-LA-4275-000029629 SEC-LA-4275-000029630	763	8/7/2013 Email from J. Canton to T. Tang re Close the ATCH Bridge Financing	Hearsay
SEC-LA-4275-000029646 SEC-LA-4275-000029647	764	8/8/2013 Email from T. Tang to J. Canton re Close the ATCH Bridge Financing	Hearsay
SEC-LA-4275-000030218	765	8/8/2013 Email from L. Paulson to J. Canton re final.	Hearsay
SEC-LA-4275-000030301 SEC-LA-4275-000030302	766	10/4/2013 Email from L. Paulson to J. Canton re documents	Hearsay
SEC-LA-4275-000030442 SEC-LA-4275-000030444	767	10/30/2013 Email from T. Tang to L. Paulson re ATCH Plan to Move Ahead	Hearsay
SEC-LA-4275-000031521 SEC-LA-4275-000031522	768	8/12/2013 Email from T. Tang to L. Paulson re Tang Term Sheet	Hearsay
SEC-LA-4275-000032254	769	9/24/2013 Email from L. Paulson to T. Tang re Tang Agreements	Hearsay
SEC-LA-4275-000032259 SEC-LA-4275-000032336	770	Stock Purchase Agreement dated as of September __, 2013	Foundation

Bates Range	Exhibit	Notes	Objections
SEC-LA-4275-000032338 SEC-LA-4275-00003241	771	Stock Purchase Agreement dated as of September __ 2013	Foundation
SEC-LA-4275-000032414 SEC-LA-4275-000032415	772	9/24/2013 Email from T. Tang to L. Paulson re Tang Agreements	Hearsay
SEC-LA-4275-000032741	773	2/22/2013 Email from H. Kanakubo to L. Paulson and J.S. Roush re Tony meeting	Hearsay
SEC-LA-4275-000032911	774	4/1/2013 Email from T. Tang to L. Paulson re Plan Update-Confidential	Hearsay
SEC-LA-4275-000034826 SEC-LA-4275-000034827	775	5/21/2013 Email from J.S. Roush to C. Isaza re TM Cell	None
SEC-LA-4275-000035350	776	1/24/2014 Email from T. Tang to L. Paulson re Saturday Morning	Hearsay
SEC-LA-4275-000038424	777	3/6/2013 Email from L. Paulson to D. Weinstein re Greetings	Hearsay
SEC-LA-4275-000042553 SEC-LA-4275-000042554	778	1/30/2013 Email from J. Kaiser to J.S. Roush re Draft Board Agenda 2-1-13	Hearsay
SEC-LA-4275-000042743 SEC-LA-4275-000042744	779	2/13/2013 Email from J. Kaiser to J. Roush re Notes For Further Information	Hearsay
SEC-LA-4275-000042813 SEC-LA-4275-000042815	780	3/19/2013 Email from H. Kanakubo to J. Ablanier and J. Kaiser re NDA	Hearsay
SEC-LA-4275-000051001 SEC-LA-4275-000051002	781	7/30/2012 Email from H. Kanakubo to C. Isaza re Agreement with TM Cell	None
SEC-LA-4275-000051022 SEC-LA-4275-000051023	782	7/30/2012 Email from J. Kaiser to J. Kaiser, C. Isaza and T. Quan re Conditional Purchase Order	None
SEC-LA-4275-000099348	783	5/21/2012 Email from J. Kaiser to T. Quan re TM Cell Sales Rep	Hearsay
SEC-LA-4275-000099349 SEC-LA-4275-000099357	784	Independent Sales Representation Agreement	Relevance

Bates Range	Exhibit	Notes	Objections
		FOIA Confidential Treatment AirTouch USA	
SEC-LA-4275-000156537 SEC-LA-4275-000156538	785	3/17/2012 Email from H. Kanakubo to J. Kaiser re marriage ties.	Hearsay
SEC-LA-4275-000180420 SEC-LA-4275-000180428	786	7/4/2012 Email from H. Kanakubo to CP Chin re shipment of U250 production	Hearsay
SEC-LA-4275-000193056 SEC-LA-4275-000193058	787	8/30/2012 Email from H. Kanakubo to J. Kaiser re For Tony Tang.	None
SEC-LA-4275-000205914	788	11/13/2012 Email from H. Kanakubo to C. Isaza re Offer to Mr. Frank Chen at TM Cell	None
SEC-LA-4275-000239365 SEC-LA-4275-000239367	789	12/11/2012 Email from H. Kanakubo to C Davey re Follow Up from Investor Meeting Dec 7th	Hearsay
SEC-LA-4275-000239752	790	10/10/2012 Email from H. Kanakubo to J. Kaiser re Magna Group Loan Update	Hearsay
SEC-LA-4275-000281353 SEC-LA-4275-000281355	791	TMCell promo sheet	Foundation Hearsay Authenticity
SEC-LA-4275-000313040 SEC-LA-4275-000313045	792	7/25/2012 Email from H. Kanakubo to T. Quan re Payment / FCC Shipment	None
SEC-LA-4275-000384098	793	11/20/2012 Email from H. Kanakubo to J. Kaiser re Weekly update for TT progress	None
SEC-LA-4275-000384799	794	11/12/2012 Email from J. Kaiser to S. Roush re Memo – Nonpublic Information	Hearsay
SEC-LA-4275-000384800 SEC-LA-4275-000384801	795	11/12/2012 Memo from J. Kaiser to Board of Directors re Nonpublic Information	Hearsay
SEC-LA-4275-000388568 SEC-LA-4275-000388569	796	10/10/2012 Email from H. Kanakubo to J. Kaiser re	None


Bates Range	Exhibit	Notes	Objections
		Inventory	
SEC-LA-4275-000388928 SEC-LA-4275-000388929	797	10/5/2012 Email from H. Kanakubo to J. Weldon re WB Agreement	Hearsay
SEC-LA-4275-000388930	798	10/5/2012 Letter from WB Resources to H. Kanakubo.	Hearsay
SEC-LA-4275-000390227 SEC-LA-4275-000390230	799	9/18/2012 Email from H. Kanakubo to J. Kaiser re AirTouch Update DRAFT	None
SEC-LA-4275-000390231 SEC-LA-4275-000390238	800	9/17/2012 AirTouch spreadsheet	None
SEC-LA-4275-000395824	801	7/17/2012 Email from H. Kanakubo to T.	Hearsay
SEC-LA-4275-000384800 SEC-LA-4275-000384801	802	11/12/2012 Email from J. Kaiser to J.S. Roush re Memo – Nonpublic Information	Hearsay
SEC-LA-4275-000388568 SEC-LA-4275-000388569	803	11/12/2012 Memorandum To Board of Directors, Executive Committee from J. Kaiser re Nonpublic Information	Hearsay
SEC-LA-4275-000388928 SEC-LA-4275-000388929	804	10/10/2012 Email from H. Kanakubo to J. Kaiser re Inventory	None
SEC-LA-4275-000388930	805	10/5/2012 Email from H. Kanakubo to J. Weldon and J. Kaiser re WB Agreement	Hearsay
SEC-LA-4275-000390227 SEC-LA-4275-000390230	806	10/5/2012 Letter From WB Resources, LLC To Hide Kanakubo With AirTouch Communications, Inc. re Agreement Confirmation	Hearsay
SEC-LA-4275-000390231 SEC-LA-4275-000390238	807	9/18/2012 Email from H. Kanakubo to J. Kaiser and T. Quan re AirTouch Update Draft	None
SEC-LA-4275-000395824	808	9/17/2012 AirTouch re	None

Bates Range	Exhibit	Notes	Objections
		Actual PO's	
SEC-LA-4275-000403747	809	7/17/2012 Email from H. Kanakubo to T. Takizawaost re U250 Updates	Hearsay
QUAN_000303776 QUAN_000303777	810	3/17/2012 Email from H. Kanakubo to J. Kaiser and T. Quan re Meeting With Tony's Wife Angela To Invest Globally	Hearsay
QUAN_000319392 QUAN_000319392	811	8/3/2012 Email from H. Kanakubo to B. Wang, K. Fukahara, CP Chin, A. Hook, Hanawa, J. Kaiser, T. Quan C. Isaza and S. Chan re Export License For 8000pcs Non FCC Units	Hearsay
QUAN_000327786 QUAN_000327792	812	8/28/2012 Email from J. Kaiser to T. Quan re AirTouch Update For Tony	None
QUAN_000552143 QUAN_000552154	813	9/18/2012 Email from H. Kanakubo to T. Quan re AirTouch Update Draft	None

Dated: December 23, 2014

Respectfully submitted,

DIVISION OF ENFORCEMENT
SECURITIES AND EXCHANGE COMMISSION



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