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AT&T Communications of New York, Inc.

P.S.C. No. 23 -- Telephone

Message Telecommunications Service

Effective Date: July 21, 2010

Superseding Revision:

SECTION 2-GENERAL REGULATIONS

2.14 NEW YORK GROSS RECEIPTS SURCHARGE *

A New York Gross Receipts Surcharge to recover the additional expense related to the State Gross Income and Earnings Taxes applies to recurring and non-recurring and usage rates and charges for all intrastate services except charges collected on coin station sent-paid messages, and check return charges.

2.15 METROPOLITAN COMMUTER TRANSPORTATION DISTRICT TAX SURCHARGE*

- A. As described in B. following, a surcharge to recover the additional expense related to the Temporary Metropolitan Transportation Business Tax Surcharge (MTA Tax) applies to recurring and non-recurring and usage rates and charges for all intrastate services except charges collected on coin station sent-paid messages and check return charges.
- B. The surcharge is applicable to services furnished from the following counties:

New York City Counties

Bronx County

Kings County

New York County

Queens County

Staten Island County

Westchester County

Westchester County

* The applicable Gross Revenue Surcharge rates and MTA tax rates are shown on a schedule which is attached to this tariff. Any changes to these rates will be filed on 15 days' notice to the Commission, or as directed by the Commission. Customers will be notified of any changes by bill insert or separate mailing no later than the first billing period following the date of the change. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the company will file revised surcharges as directed by the Commission.

Issued by: Carol E. Paulsen, Director Regulatory, Dallas, Texas 75202