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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

Section 2 Leaf No. 37 Revision: 0 Superseding Revision:

SECTION 2-GENERAL REGULATIONS

2.8 PAYMENTS AND TERMINATION OF SERVICE (Cont'd)

2.8.12 BACKBILLING (Cont'd)

A. Overbilling

In addition, a Switched Digital Service and its associated features and equipment shall be deemed to still be in service, where continuity does not exist at the above mentioned interconnection points, but still exists at the Customer's premises and there is reasonable evidence that disconnection activity was performed on the line by non-Company personnel.

Interest, compounded monthly, will be paid on all overbilling credits, except as provided below, at the same rate that is paid as the late payment charge. The late payment charge rate is set forth in this tariff.

Interest will only be paid when the Customer overpayment was caused by erroneous billing by the Company. Interest will not be paid on Customer overpayments that are refunded within 30 days after such overpayment is received by the Company.

B. Underbilling

Subject to the regulations governing backbilling for residence service, Customers shall be backbilled for under billed items at the rate the Customer received service, up to a maximum of six years, where the Company or Customer has a record of when service was connected. Where a record of connection is not available, but a record of activity other than connection is available, the Customer shall be backbilled to the date of that activity, up to a maximum of six years. Where there are no records indicating connection or other activity, billing will commence as of the date of discovery of the under billing. No interest shall be applied.

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