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AT&T Communications of New York, Inc.

P.S.C. No. 24 -- Telephone

Residential Local Exchange Services

Effective Date: July 21, 2010

Superseding Revision:

SECTION 5 - CONSUMER SERVICE DESCRIPTIONS

5.11 SPECIAL NEEDS (Cont'd)

5.11.1 LIFELINE TELEPHONE SERVICE (Cont'd)

A. GENERAL (Cont'd)

Customers will initially be placed on the corresponding AT&T Basic Local Call Metro Plan or AT&T Call Plan Unlimited Plus Non-Metro Plan offer as specified in Section 6 of this tariff. Upon receipt of proof of eligibility for Lifeline Service by the Company, the Lifeline discount is effective. The customer shall receive a Lifeline credit adjustment from the time the customer commences local service with AT&T until the time of receipt of proof of eligibility, but under no circumstance shall the Lifeline credit adjustment exceed two months of the Lifeline discount. If the Lifeline eligibility form is not returned to the Company, no further action is taken by the Company to establish eligibility. The Lifeline discount is available on only one account at the Customer's principal residence.

The Company reserves the right to periodically verify each Lifeline Customer's eligibility. If a Customer is identified as being ineligible, the Customer will be notified that unless the information is shown to be in error, the Lifeline discount will be discontinued. The Company may bill the customer for discounts provided by the Company for any period in which he or she is proven to be ineligible for the service.

This service provides a full waiver of the Federal Customer Line Charge as described in AT&T's F.C.C. No. 29 tariff and a \$4.60 reduction in the monthly rate for local exchange telephone service for the qualifying residential Customer. The total current Lifeline discount is limited to one primary line in the home only, and is available in both Metro and Non-Metro areas as defined in Section 3 of this tariff. The federal and local reductions are revised each time the Federal Customer Line Charge is revised by the Federal Communications Commission (FCC).

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