

**VIA ELECTRONIC FILING**

March, 14, 2019

**Docket/Matter Number: 18-02533**

Hon. Kathleen H. Burgess  
Secretary to the Commission  
New York Public Service Commission  
Agency Building 3  
Three Empire State Plaza  
Albany, NY 12223-1350

**RE: Docket Number 18-02533**

Dear Ms. Burgess,

Please note the attached Tariff as filed on behalf of GC Pivotal, LLC dba Global Capacity pursuant to the referenced docket/matter number as specified in this correspondence.

Should you have any questions regarding this filing please feel free to contact me at 973-760-9218 or via email at [Laura@gsaudits.com](mailto:Laura@gsaudits.com).

Very Truly Yours,

*Laura Garfinkel*

Laura Garfinkel  
Senior Telecommunications Consultant  
Global Strategic Accountants, LLC. ("GSA")  
6250 Shiloh Road  
Alpharetta, Georgia 30005

cc: Pivotal, LLC d/b/a Global Capacity  
Arminder Kaur; Senior Manager, Tax  
Amy Rogers; Director, Legal