

HERZOG LAW FIRM

October 23, 2014

ELECTRONICALLY FILED
Hon. Kathleen H. Burgess
Secretary
New York State Public Service
Commission
Three Empire State Plaza
Albany, New York 12223

Re: Seamless Geoport Communications, Inc. d/b/a Middleburgh Telephone Long Distance –
PSC Tariff No. 2 – Revisions

Dear Secretary Burgess:

Enclosed for filing with the Commission are the following revisions to PSC Tariff No. 2 – Telephone of Seamless Geoport Communications, Inc. d/b/a Middleburgh Telephone Long Distance:

Section 2
Page 20 – Revision 1 – Superseding Revision 0

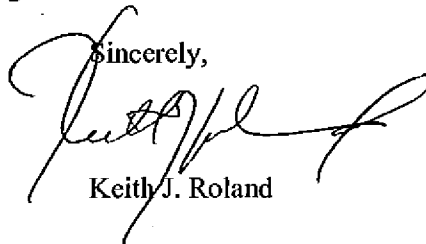
Section 8
Page 3 – Revision 1 – Superseding Revision 0
Page 4 – Revision 1 – Superseding Revision 0
Page 4.1 – Revision 1
Page 4.2 – Revision 1
Page 5 – Revision 1 – Superseding Revision 0

This filing contains revisions requested by Commission Staff. The revisions are being made to the Company's initial tariff filing, which bears an effective date of October 17, 2014.

The nominal effective date of this filing is November 5, 2014. It is requested that these revisions be permitted to go into effect on the same day as the remainder of the Company's initial tariff filing.

Please address all questions to the undersigned.

Sincerely,



Keith J. Roland

KJR:mm
Attachments

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