



September 15, 2014

Kathleen Burgess
Secretary
New York Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

Dear Secretary Burgess:

In accordance with Matter No. 14-00702 enclosed for filing is Citizens Telecommunications Company of New York, Inc. d/b/a Frontier Communications of New York filing to detariff non-basic retail telecommunications services. This filing has a proposed effective date of October 15, 2014.

If there are any questions, please contact Tanya Swanson at (952) 257-4835 or Leslie Zink at (585) 777-4717.

Sincerely,

/s/ **Leslie Zink**

Leslie Zink
Manager, Pricing and Tariffs

Enclosure