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May 27, 2014

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

***Electronically Filed***

Re: **Matter No. 14-00914:** American Broadband and Telecommunications Company  
Petition for Authority to Provide Resold and Facilities-Based Local Exchange and  
Interexchange Telecommunications Services: **Initial Tariff**

Dear Ms. Burgess:

On May 2, 2014, the above-referenced petition was filed on behalf of American Broadband and Telecommunications Company ("AMBT"). By this filing, AMBT submits its initial tariff for resold and facilities-based local exchange and interexchange services in New York. If there are any questions regarding this filing, please contact me at (202) 342-8614 or via email at [dsmith@kelleydrye.com](mailto:dsmith@kelleydrye.com). Thank you for your assistance with this matter.

Sincerely,



Denise N. Smith

*Counsel for American Broadband and  
Telecommunications Company*

enclosure