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May, 24 2011

Honorable Jaclyn A. Brilling
Secretary
New York State Public Service Commission
Executive Office, 14th Floor
Three Empire State Plaza
Albany, New York 12223

Dear Secretary Brilling:

Enclosed is the following tariff filing for Hancock Long Distance, Inc.:

P.S.C. Tariff No. 2 – Telephone

Interexchange Telecommunications Services

The issue date of this filing is May 24, 2011 and the effective date is June 23, 2011.

The purpose of this filing is to supersede Hancock Long Distance, Inc. PSC Tariff No. 1 – Telephone, in its entirety. This filing is being made to replace the current paper tariff with an electronic version.

If you have any questions, please call me at 518-374-2552 ext. 242.

Sincerely,

David Waters
ACM, Inc.

120 Erie Boulevard, Schenectady, NY 12305

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