

March 25, 2011 *Via Electronic Delivery* 

Ms. Jaclyn A. Brilling, Commission Secretary New York Department of Public Service Three Empire State Plaza Albany, NY 12223

Re: Initial Tariff Filing of G3 Telecom USA, Inc. PSC No. 1 TELEPHONE

Dear Ms. Brilling:

Enclosed please find the initial tariff filing submitted on behalf of G3 Telecom USA, Inc. – PSC No. 1 TELEPHONE. The Company respectfully requests and effective date of June 23, 2011 for this filing.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped-envelope that is provided for this purpose. Any questions you may have pertaining to this filing may be directed to me at (407) 740-3031 or via email at sthomas@tminc.com.

Thank you for your assistance.

Sincerely,

/s/Sharon Thomas Sharon Thomas, Consultant to G3 Telecom USA, Inc.

Enclosures ST/im

cc: S. Manji- G3 Telecom USA, Inc.

file: G3 - NY IXC tms: NYi1100A