



**Albert F. Stone**  
Manager  
External Affairs

99 Bedford Street  
Boston, MA 02111  
(voice) 617-574-3198  
(fax) 617-574-3274  
as2938@att.com

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Hon. Jaclyn A. Brillling  
Secretary  
State of New York  
Public Service Commission  
Three Empire State Plaza  
Albany, New York 12223

**Letter # 2010-01**

Dear Secretary Brillling:

The attached tariff pages, issued by AT&T Communications of New York, Inc. ("AT&T"), are transmitted for filing in compliance with the requirements of the Public Service Commission of the State of New York.

**PSC No. 27**

With this filing, AT&T is cancelling the AT&T Communications of New York, Inc., P.S.C. No. 15 Tariff in its entirety and replacing it with AT&T Communications of New York, Inc., P.S.C. No. 27 tariff.

This filing does not change any regulations, rates or charges within this tariff.

If there are any questions regarding this filing, please contact me at the number listed above.

Very truly yours,

Albert F. Stone

Attachments