



December 21, 2010

Honorable Jaclyn A. Brilling  
Secretary  
New York Public Service Commission  
Three Empire State Plaza  
Albany, NY 12223-1350

Re: Revisions to XYN Communications of New York, LLC's Tariff No. 2

Dear Secretary Brilling:

XYN Communications of New York, LLC submits the following tariff leaf revision in response to the agreed upon revisions necessary for final approval of the Company's Access Tariff No. 2. These revisions are being made in response to Verizon's letter on September 16, 2010, suggesting that the Company's tariff be amended or that the PSC should not permit it to go into effect as filed.

<u>Revision</u>	<u>Tariff Leaf</u>
2 <sup>nd</sup> Revised Page 68	68

The Company has reduced its non-contractual reciprocal compensation rate to 0.001412.

Please contact me at 702.497.8730 or by e-mail at [carol@xyncom.com](mailto:carol@xyncom.com) should you have any questions or need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Carol Lisowski".

Carol Lisowski  
Regulatory Compliance Manager