Windstream Communications, Inc. 4001 Rodney Parham Road Little Rock, AR 72212 t: 501-748-5284 f:501-748-6583 e-mail: michael.g.gately@windstream.com

Mike Gately Staff Manager Tariffs



January 20, 2011

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

RE: Windstream New York, Inc., Matter No. 10-02535

Dear Ms. Brilling:

Please accept this supplement to further postpone the effective date of the filing made on November 8, 2010, from January 21, 2011 to February 12, 2011. Pursuant to Staff's request the Company requests this filing to become effective on less than statutory notice.

Please call me at 501-748-5284 if you have any questions regarding this filing.

Sincerely,

Mike Gately

**Enclosures**