

July 2, 2010

Via Electronic Filing

Jaclyn A. Brilling Secretary to the Commission Three Empire State Plaza Albany, NY 12223-1350

Re: Application of XYN Communications of New York, LLC

Dear Ms. Brilling:

This letter is accompanying XYN Communications of New York, LLC's P.S.C. No. 1 and No. 2 draft Telephone tariffs. The application for a CPCN was filed on-line on June 30, 2010.

Please contact me at 702.497.8730 or by e-mail at carol@xyncom.com should you have any questions or need additional information.

Sincerely,

Carol Lisowski

Carol Lissenshi

Regulatory Compliance Manager

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Attachments