

VIA ELECTRONIC FILING

September 6, 2012

Jacklyn Brilling, Commission Secretary New York Public Service Commission Agency Building #3 Three Empire State Plaza Albany, NY 12223-1350

Re: CLEC filing for BRAZILIAN HELP, INC.

Dear Ms. Brilling:

Enclosed please find the 2nd revised tariff pages 62, 63 & 65 of the company's Tariff #2 – Access Tariff which have been filed electronically online.

Please acknowledge receipt of this filing by date-stamping the extra copy of this letter and return to us at the address below. Should there be anything that needs revision please contact us so we may amend filing.

Questions concerning this Application may be addressed to me at the contact information below.

Sincerely,

Joseph Isaacs Director of Regulatory BRAZILIAN HELP INC.

> 4274 Enfield Court, Palm Harbor, Florida 34685 Regulatory Consultants and Attorneys Phone: (727) 738-5553 Facsimile: (727) 939-2672 www.isg-telecom.com