

Windstream Communications
4001 Rodney Parham Road
Little Rock, AR 72212

501-748-7000



December 20, 2011

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

Dear Secretary Brillling:

Submitted for electronic filing with the Commission are revisions to Windstream New York, Inc., P.S.C. No. 2 – Telephone Access Service Tariff. The revised tariff leafs are as follows:

<u>Title</u>	<u>Revision No.</u>	<u>Leaf No.</u>
General Regulations	0	23.1
General Regulations	0	23.2
General Regulations	0	23.3
General Regulations	1	53
General Regulations	1	65

The purpose of this filing is to add language for the identification and rating of Toll VoIP-PSTN traffic per the Federal Communications Commission Report and Order in WC Docket Nos. 10-90, etc., FCC No. 11-161 released (Nov. 18, 2011). This tariff filing is being issued on December 20, 2011 with an effective date of January 19, 2012.

If you have any questions, please contact Chris Cranford at (501) 748-6856.

Sincerely,

Chris Cranford
Manager - Wholesale Pricing

Enclosures