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July 16, 2012

Hon. Jaclyn A. Brillling
Secretary
State of New York
Public Service Commission
Three Empire State Plaza
Albany, New York 12223

Letter # 2012-05

Dear Secretary Brillling:

The attached tariff pages, issued by AT&T communications of New York, Inc. ("AT&T"), are transmitted for filing in compliance with the requirements of the Public Service Commission of the State of New York.

PSC No. 28.

Section 2	3 rd Revised Sheet 22
Section 2	1 st Revised Sheets 22.1 thru 22.4
Section 2	Original Sheet 22.5

This filing updates language related to the identification and rating of VoIP-PSTN traffic. These revisions are consistent with the FCC's Second Order on Reconsideration, FCC No. 12-47 (released April 25, 2012) relating to the treatment of VoIP-PSTN traffic.

If you have any questions on this filing, please contact me on 617-574-3198

Very truly yours,

A handwritten signature in black ink, appearing to read "Albert F. Stone".

Albert F. Stone

Attachments