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May 16, 2012

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

Advice Letter #2012-06

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. 27

Section 2

1st revised Leaf No.42

This filing updates language in the Local Exchange service tariff relating to interest on customer deposits

If there are any questions regarding this filing, please contact me at the number listed above.

Very truly yours

A handwritten signature in black ink, appearing to read "Albert F. Stone", written over a horizontal line.

Albert F. Stone

Attachments: