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May 19, 2023

Transmittal No. 51

Marlene H. Dortch Secretary
Federal Communications Commission
445 12th Street SW
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariff material issued by Manhattan Telecommunications Corporation ("MetTel") and bearing F.C.C. No. 1, Access Service, is sent to you for filing in compliance with the requirements of Communications Act of 1934, as amended.

The enclosed filing shall serve as the Base Tariff reflective of revisions submitted on May 11, 2023 under ETFS receipt number 35176.

If you have any questions, please do not hesitate to contact me.

Respectfully submitted,

/s/ John Rossi

John Rossi
Regulatory Analyst

cc: S. Sullivan, VP Product Management and Regulatory Affairs