

STATE OF NEW YORK DEPARTMENT OF PUBLIC SERVICE
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December 16, 2013

Richard D. Moake
Associate General Counsel
Watchtower Bible and Tract
Society of New York, Inc.
100 Watchtower Drive
Patterson, NY 12563-9204

Re: Matter No. 13-02214 – Petition of Watchtower Bible and Tract Society of New York, Inc., and QCSTelecom, Inc. for approval to transfer ownership of 100% of the capital stock of QCSTelecom, Inc. from Haniph Latchman, sole owner and shareholder of QCSTelecom, Inc., to Watchtower Bible and Tract Society of New York, Inc.

Dear Mr. Moake:

We have received your petition, filed on October 23, 2013, pursuant to Section 100 of the Public Service Law, requesting approval to enable the consummation of a transaction between Watchtower Bible and Tract Society of New York, Inc. and Haniph Latchman, sole owner and shareholder of QCSTelecom, Inc. which would result in the transfer of complete ownership of QCSTelecom, Inc. from Haniph Latchman to Watchtower Bible and Tract Society of New York, Inc.

According to Section 100 of the Public Service Law, an application is deemed approved within 90 days unless the Commission or its designee notifies the petitioner in writing that the public interest requires the Commission's review and its written order. I have been designated by the Commission to review such petitions. The Department has reviewed your petition and, based on representations in the petition, finds that the proposed transaction does not require the Commission's action. Therefore, approval is deemed granted by operation of law effective January 21, 2014.

Mr. Richard D. Moake

December 16, 2013

Please contact Mr. Guy E. Lounsbury at guy.lounsbury@dps.ny.gov or (518) 473-6161 with any questions you may have regarding this letter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Chad G. Hume". The signature is written in a cursive style with a large initial "C".

Chad G. Hume
Director
Office of Telecommunications

cc: R. Kudan
J. Sylvester
Central Operations