

**BEFORE THE POSTAL REGULATORY COMMISSION
WASHINGTON, D.C. 20268-0001**

Postal Rate and Fee Changes, 2006

Docket No. R2006-1

**NOTICE OF NOTICE OF SUBSTITUTION OF KIRKPATRICK & LOCKHART
PRESTON GATES ELLIS LLP AS COUNSEL**

Pursuant to Rule 6 of the Commission's Rules of Practice and Procedure, please take notice that, effective January 1, 2007, the law firms of Preston Gates Ellis & Rouvelas Meeds LLP and of Kirkpatrick & Lockhart Nicholson Graham LLP have combined and amalgamated their practices as Kirkpatrick & Lockhart Preston Gates Ellis LLP.

Accordingly, Kirkpatrick & Lockhart Preston Gates Ellis LLP hereby substitutes for Preston Gates Ellis & Rouvelas Meeds LLP as counsel for Pitney Bowes Inc. Except as to the foregoing, there is no change in the address or in the attorney(s) assigned to handle the matter.

Service of documents should be made on:

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Respectfully submitted:

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Counsel to PITNEY BOWES INC.

DATE: January 3, 2007