LAW DEPARTMENT - CORPORATE LAW

UNITED STATES
POSTAL SERVICE

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POSTAL REGULATORY
COMMISSION
OFFICE OF THE SECRETARY

February 9, 2009

Honorable Steven W. Williams, Secretary
Postal Regulatory Commission
901 New York Avenue NW, Suite 200
Washington, D.C. 20268-0001

Dear Mr. Williams:

Pursuant to the Postal Accountability and Enhancement Act, the Postal Service is filing with the Commission an original and two copies of the following:

> Quarterly Report 10-Q "containing the information prescribed in Form 10-Q of the Securities and Exchange Commission." 39 U.S.C. § 3654(a)(1)(A).

We have also enclosed a disk with a machine-readable version of this report.

Sincerely,

Richard Cooper
Chief Counsel, Business & Finance Law

Enclosures

cc: Ms. Taylor