



February 9, 2010

Honorable Shoshana M. Grove, Secretary  
Postal Regulatory Commission  
901 New York Avenue NW, Suite 200  
Washington, D.C. 20268-001

Dear Ms. Grove:

Pursuant to the Postal Accountability and Enhancement Act, the Postal Service is today filing with the Commission the following:

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard T. Cooper".

Richard T. Cooper  
Chief Counsel, Business and Finance Law

Enclosures

cc: Ms. Taylor