

LAW DEPARTMENT - CORPORATE LAW



May 10, 2011

Honorable Shoshana M. Grove, Secretary
Postal Regulatory Commission
901 New York Avenue NW, Suite 200
Washington, D.C. 20268-0001

Dear Ms. Grove:

Pursuant to the Postal Accountability and Enhancement Act, the Postal Service is 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 black ink that reads "Richard T. Cooper".

Richard T. Cooper
Chief Counsel, Business and Finance Law

Enclosures

cc: Ms. Taylor