Postal Regulatory Commission
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LAW DEPARTMENT – CORPORATE & POSTAL BUISNESS LAW

UNITED STATES
POSTAL SERVICE

May 10, 2012

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:

> Current Report on Form 8-K "containing the information prescribed in Form 8-K of the Securities and Exchange Commission." 39 U.S.C. § 3654(a)(1)(C).

Sincerely,

Richard T. Cooper
Chief Counsel, Business and Finance Law

Enclosure

cc: Ms. Taylor