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August 20, 2018

Ms. Marlene H. Dortch, Secretary  
Federal Communications Commission  
445 Twelfth St, SW  
Washington, D.C. 20554

Re: *Use of Spectrum Bands Above 24 GHz For Mobile Radio Services*, GN Docket  
No. 14-177

Dear Ms. Dortch:

On August 17, Hank Hultquist, Brian McGee, Tom Giltner and Michael Goggin on behalf of AT&T, met with Don Stockdale, Chief of the Wireless Telecommunications Bureau, together with Douglas Klein and Joel Rabinowitz of the Office of General Counsel, and Blaise Scinto, Gary Michaels, Simon Banyai, Martha Stancill, Margie Wiener, Jennifer Tomchin and Angela Kung, all of the WTB. Mr. McGee and Mr. Giltner of AT&T and Ms. Tomchin and Ms. Kung of the WTB joined via teleconference.

During the meeting we discussed the FCC's proposal to allow incumbent licensees to temporarily repack their holdings into contiguous channels in the 37.6-40 GHz band through voluntary swap transactions. *See Wireless Telecommunications Bureau Accepting Applications to Modify Existing Licenses in the 39 GHz Band Pursuant to Voluntary Rebidding Process*, GN Docket No. 14-177, Public Notice, DA 18-619 (June 14, 2018). In particular, we discussed the tax consequences of such spectrum swaps, as well as the potential tax consequences of a permanent repack such as that contemplated in the auction structure proposed for the band in the recent Further Notice. *See Use of Spectrum Bands Above 24GHz for Mobile Radio Services*, Fourth Further Notice of Proposed Rulemaking, GN Docket No. 14-177 (August 2, 2018).

Please do not hesitate to contact me should you have any questions.

Sincerely,

/s/ Michael P. Goggin

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cc: Don Stockdale  
Douglas Klein  
Joel Rabinowitz  
Blaise Scinto  
Gary Michaels  
Simon Banyai  
Martha Stancill  
Margie Wiener  
Jennifer Tomchin  
Angela Kung