

October 7, 2014

**VIA ELECTRONIC FILING**

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554

Re: WC Docket No. 11-42 – Lifeline and Link Up Reform and Modernization  
**NOTICE OF EX PARTE PRESENTATION**

Dear Ms. Dortch:

On October 6th, Richard Salzman, Executive Vice President and General Counsel, TracFone Wireless, Inc. (“TracFone”), Mark Rubin, Senior Executive – Government Relations, TracFone, and undersigned counsel for TracFone met with Jonathan Lechter and Christopher Cook of the Wireline Competition Bureau’s Telecommunications Access Policy Division. During the meeting, we discussed the situation which has arisen in several states in which state governments have been attempting impose state taxes, specifically, 911 taxes, on a federal benefit, the Lifeline telephone assistance program. States which have imposed state taxation of Lifeline benefits include Alabama and Indiana. State taxation of Lifeline benefits has the unfortunate consequence of reducing the amount of the federal Lifeline benefit below the level set forth in the Commission’s rules. Moreover, federal benefits typically may not be subject to state taxation. We discussed with Messrs. Lechter and Cook how state taxation of Lifeline was undermining attainment of the objectives of the federal program and suggested that the Commission might consider preempting state taxation of Lifeline service.

Pursuant to Section 1.1206(b) of the Commission’s rules, this letter is being filed electronically. If there are questions, please communicate directly with undersigned counsel for TracFone.

Sincerely,



Mitchell F. Brecher

cc: Mr. Jonathan Lechter  
Mr. Christopher Cook