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*Electronic Submission*

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12th Street, SW  
Portals II, Room TW-A325  
Washington, DC 20554

**Ex Parte Submission**

**RE: In the Matter of Comprehensive Review of the Part 32 Uniform System of Accounts WC Docket No. 14-130**

Dear Ms. Dortch:

On January 19, 2016, Christi Shewman, Jim Dionne (telephone), Ron Hilyer (telephone), Brad Loewen (telephone) and the undersigned met with Pam Arluk, Robin Cohn, Warren Firschein (telephone), Victoria Goldberg, Jane Jackson, Mika Savir (telephone), Deena Shetler, and Doug Slotten to discuss the impact of replacing Part 32 rules with GAAP in two areas – materiality and pole attachment costs.

AT&T explained that materiality under GAAP will not lessen the Commission's ability to review and analyze financial data in the performance of its regulatory duties. Materiality under GAAP would be assessed on a legal-entity basis, rather than at the holding company level, and the criteria would take into consideration the user of the data. Anything that could influence the conclusions that the regulator might draw from the data would be considered material.

AT&T also explained that it would be able to continue to provide the same level of data for the pole attachment rate calculation based on GAAP rather than Part 32 rules. AT&T recognized that there may be some fluctuation in rates, both up and down, but that GAAP produces reasonable results.

In accordance with section 1.1206(b)(2) of the Commission's rules, this letter is being filed electronically with your office. Please feel free to contact me if you have any questions.

Sincerely,

//s/ Linda Vandeloop

cc: Pam Arluk  
Robin Cohn  
Warren Firschein  
Victoria Goldberg  
Jane Jackson  
Mika Savir  
Deena Shetler  
Douglas Slotten