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EX PARTE NOTICE

February 16, 2016

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

Re: *Comprehensive Review of the Part 32 Uniform System of Accounts*, WC Docket
No. 14-130

Dear Ms. Dortch:

On February 11, 2016, representatives from CenturyLink spoke with Commission staff to discuss Part 32 accounting rules. Jeb Benedict (in person) and Jerry Allen, Tim Boucher, Betty Knapp, Glenda Weibel, and Brad Yerger (by telephone) participated from CenturyLink. Pam Arluk, Robin Cohn, Jane Jackson, Mika Savir, Deena Shetler, and Doug Sloten (in person) and Warren Firschein and Victoria Goldberg (by telephone) participated from the Commission.

CenturyLink emphasized the needless costs and administrative burdens imposed by Part 32 accounting across ILEC operating companies. It explained that Part 32 accounting rules are obsolete for Price Cap carriers and should be rescinded, summarizing its previously-filed comments (filed November 11, 2014) and reply comments (December 15, 2014).

The conversation also discussed how a change to part 32 accounting rules would affect materiality and pole attachment costs. CenturyLink described how materiality is applied to accounting within operating companies. The company explained that materiality under GAAP accounting rules will not undermine the Commission's ability to analyze financial data. CenturyLink also described how pole attachment rates are determined using Part 32 and how GAAP accounting can provide adequate data that would yield similarly reasonable pole attachment rates.

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Pursuant to section 1.1206(b)(2) of the Commission's rules, this notice letter is being submitted to this docket.

Sincerely,

/s/ John E. Benedict

Copy via email to:

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