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June 8, 2006

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Re: Federal-State Joint Board on Universal Service; CC Docket No. 96-45

Dear Ms. Dortch:

On June 7, 2006, Howard Symons, of the law firm Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C., and I met with Dan Gonzalez, Chief of Staff, and Michelle Carey, Senior Legal Advisor, in the Office of Chairman Martin, to discuss proposals for assessing universal service contributions on revenues from Voice over Internet Protocol ("VoIP") service and calculating interstate VoIP revenues for those purposes. In particular, we discussed "safe harbor" proposals for VoIP providers as reported in the trade press and urged that the VoIP safe harbor be identical to the wireless safe harbor. We also urged that VoIP providers be given the flexibility to use alternative allocation methodologies as proxies to determine the proportion of their revenues subject to universal service contributions, in lieu of the safe harbor.

If you have any questions, please contact the undersigned.

Respectfully submitted,

/s/ **Neal M. Goldberg**

Neal M. Goldberg

cc: Dan Gonzalez
Michelle Carey