

June 26, 2006

Marlene H. Dortch  
Secretary  
Federal Communication Commission  
445 12th Street, SW  
Washington, DC 20554

Re: *In the Matter of IP-Enabled Services, WC Docket No. 04-36; E911 Requirements for IP-Enabled Service Providers, WC Docket No. 05-196.*

Dear Ms. Dortch:

I am writing in response to a question from the Wireline Competition Bureau regarding softphones and Microsoft's operating system for handheld devices. Staff expressed an interest in determining whether a softphone product, such as AOL's, could operate on handheld devices that use Microsoft's Windows CE operating system (the operating system for small devices including smart phones and Pocket PCs). More specifically, the question is whether consumers could install their own softphone, or one supplied by a non-Microsoft vendor such as AOL, on a wi-fi enabled device (one not otherwise designed to be a full fledged phone) to make voice calls and in doing so may not have the capability to make E911 calls.

The answer depends on the programming decision made by the softphone provider. Windows CE, Microsoft's operating system for handheld devices is different from Windows XP, the operating system for desktop computers. Even if a softphone can operate with Windows XP, it cannot automatically operate with Windows CE. A softphone service provider would have to make an affirmative programming decision to enable his or her softphone product to operate with Windows CE or Windows Mobile (or any other operating system for handheld devices). Microsoft does not know whether AOL specifically has taken such action.

In the handheld devices space, Microsoft currently focuses on software. A manufacturer builds the handheld device, Microsoft provides the operating system and perhaps a communications management tool, and a service provider uses the device to deliver his or her service. Even if Microsoft provided the device itself, the result would be the same from a regulatory perspective. In neither scenario does Microsoft provide the connectivity to the PSTN. The connectivity to the PSTN is provided to the customer by the interconnected VoIP service

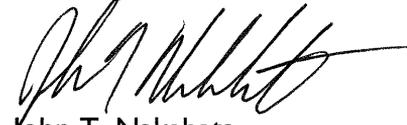
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provider, and not by Microsoft as either a software or hardware provider. In the Commission's definition of interconnected VoIP service subject to the *VoIP E911 Order*, a key component of the definition is that "the service offering permits users generally to receive calls that originate on the PSTN and to terminate calls to the PSTN." Under the Commission's rules, the interconnected VoIP service provider providing the interconnection with the PSTN to the end user has the obligation to comply with the E911 requirements. Just as Microsoft does not provide e-mail when it sells its Outlook software, Microsoft does not provide interconnected VoIP services by offering a communications management tool or underlying operating system.

Please contact me if you or your staff have further questions.

In accordance with the Commission's rules, a copy of this letter is being filed electronically in each of the above captioned dockets.

Sincerely,



John T. Nakahata  
*Counsel for Microsoft*

Cc: Tom Navin  
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