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July 14, 2006

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

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

Dear Ms. Dortch:

On July 13, 2006, Howard Symons of the law firm Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C., and I met with Michelle Carey, Legal Advisor to Chairman Martin, to discuss the recent Commission decision on assessing universal service contributions on revenues from Voice over Internet Protocol (“VoIP”) service and calculating interstate VoIP revenues for those purposes. Among other things, we sought clarification regarding implementation and timing of the traffic study approach adopted in the Order.

If you have any questions, please contact the undersigned.

Respectfully submitted,

**/s/ Neal M. Goldberg**

Neal M. Goldberg

cc: M. Carey