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July 14, 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 July 14, 2006, Howard Symons of the law firm Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C., and I met with Scott Deutchman, Legal Advisor to Commissioner Michael J. Cops, 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: S. Deutchman