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April 27, 2015

Gary Widerburg, Commission Secretary (via email: psc@utah.gov)  
Utah Public Utilities Commission  
160 East 300 South  
Salt Lake City, UT 84114

RE: Lifeline Biennial Audit Report of Virgin Mobile USA, LP (d/b/a Assurance Wireless)  
(Docket No. 15-999-04)

Dear Mr. Widerburg:

Pursuant to 47 C.F.R. Section 54.420, Virgin Mobile USA, LP (d/b/a Assurance Wireless) filed its Lifeline Biennial Audit Report with the Federal Communications Commission and the Universal Service Administrative Company dated April 2, 2015.

Consistent with federal regulations, the Company provides herewith a copy of the Final Biennial Audit report.

If you have any questions regarding this filing, please contact me at (913) 762-6107 or the address shown above.

Sincerely,

*/s/ Andrew M. Lancaster*

Andrew M. Lancaster

Enclosure