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Gary Widerburg, Commission Administrator (Filed Via Email: psc@utah.gov)
Utah Public Service Commission
160 East 300 South
Salt Lake City, UT 84114

**RE: Eligible Telecommunications Carriers' Annual Filing to the Federal
Communications Commission Pursuant to 47 C.F.R. Section 54.313 and 47
C.F.R. Section 54.422 (Form 481) – Docket No. 15-999-04**

Dear Mr. Widerburg:

Enclosed for filing with the Commission is Virgin Mobile USA, L.P.'s 2014 Annual Carrier Report (Form 481) filed with the FCC. Please note that the funding year for this report is 2016.

Also included with the report you will find two attachments: (1) a letter from CTIA congratulating Sprint for having completed the recertification process and (2) "Sprint's Business Continuity Program Overview".

Please contact me with any questions you may have regarding this transaction and/or any other matters.

Very truly yours,

/s/ Kristin L. Jacobson

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