

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

1440 NEW YORK AVENUE, N.W.  
WASHINGTON, D.C. 20005-2111

TEL: (202) 371-7000  
FAX: (202) 393-5760  
www.skadden.com

DIRECT DIAL  
(202) 371-7392  
DIRECT FAX  
(202) 661-9192  
EMAIL ADDRESS  
JOHN.BEAHN@SKADDEN.COM

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December 7, 2010

**VIA OVERNIGHT DELIVERY**

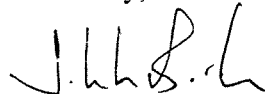
Julie Orchard  
Utah Public Service Commission  
Heber M. Wells Building, 4th Floor  
160 East 300 South  
Salt Lake City, UT 84111

Re: Docket No. 10-2521-01: Petition of Virgin Mobile USA for Limited Designation as an Eligible Telecommunications Carrier

Dear Ms. Orchard:

Enclosed please find an original and five (5) copies, and a CD containing an electronic copy in Adobe Acrobat, of Virgin Mobile USA's Rebuttal Testimony in the above-captioned proceeding. An additional copy is included to be date stamped and returned in the enclosed envelope. Please contact me if you have any questions.

Sincerely,



John M. Beahn

*Counsel to Virgin Mobile USA*

Enclosures