

CERTIFICATE OF SERVICE

I, John Beahn, hereby certify that a true and correct copy of the foregoing Virgin Mobile USA's Rebuttal Testimony was served by email this 7th day of December, 2010 on the following individuals:

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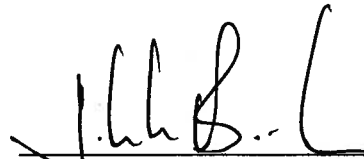
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