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July 14, 2014

Washington Utilities & Transportation Commission 1300 S. Evergreen Park Drive SW Olympia, WA 98504-7250

RE: Virgin Mobile USA, L.P.'s Response to the DSHS Audit Report – Follow Up

Dear Commission:

Virgin Mobile USA, L.P. submits this letter in follow up to its audit response letter filed on June 19, 2014.

In Item 1 of its audit response letter, Virgin Mobile identified a set of customers for whom the DSHS database had apparently produced varying results at different points in time. Virgin Mobile indicated that it would confer with DSHS in an effort to understand the apparent discrepancy. Subsequent to the submission of the audit response letter, Virgin Mobile has conferred with DSHS and has provided customer data to assist DSHS Staff in researching the issue. As of the date of this letter, no conclusion has been reached concerning the apparent discrepancy or a root cause identified. Virgin Mobile is committed to continuing to work with DSHS to research this issue.

If you have any questions regarding this matter, please feel free to contact me. I can be reached via email at: Kristin.l.jacobson@sprint.com or via telephone at: 707-816-7583.

Very truly yours,

/s/Kristin L. Jacobson

Kristin L. Jacobson