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April 16, 2015

Mr. Steven King, Executive Director/Secretary Washington Utilities & Transportation Commission 1300 S. Evergreen Park Drive SW Olympia, WA 98504-7250

RE: Lifeline Biennial Audit Report of Virgin Mobile USA, LP (d/b/a Assurance Wireless) (Docket No. UT-100203)

Dear Mr. King:

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

cc: Roger Hahn (rhahn@utc.wa.gov)