



Kristin L. Jacobson, Regulatory Counsel
201 Mission Street, Suite 1500
San Francisco, CA 94105
Telephone: 707-816-7583
Email: kristin.l.jacobson@sprint.com

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

**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. UT-150063**

Dear Mr. King:

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 in 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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