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Via electronic filing

Mr. Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Docket No. UT-100203

Dear Mr. Johnson:

Please find enclosed a letter from Virgin Mobile USA, L.P. regarding plan changes.

Please let me know if you have any questions about this submission.

Sincerely,

Ken Schifman

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