



Report of Independent Accountants on
Applying Agreed-Upon Procedures

TAG Mobile, LLC

December 31, 2015

MOSS-ADAMS_{LLP}

Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

To the Management of TAG Mobile, LLC (Carrier), the Universal Service Administrative Company (USAC), and the Federal Communications Commission (FCC or Commission):

We have performed the procedures enumerated in Attachment A, which were agreed to by the Management of TAG Mobile, LLC, USAC, and the FCC, on the following documents provided by the Company (collectively, the "Documents") for the year ended December 31, 2015 in accordance with the FCC's Biennial Audit Plan, Universal Service Fund – Lifeline Reform Order (the "FCC Rules"):

- Appendix A – Requested Documentation
- Appendix B – Background Questionnaire
- Appendix C – Internal Control Questionnaire
- Appendix D – FCC Form 555 & One-Per-Household Sample

Management of TAG Mobile, LLC is responsible for the documents for the year ended December 31, 2015. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in Attachment A either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by Government Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the documents for the year ended December 31, 2015. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Specific procedures and related results are enumerated in Attachment A to this report. In compliance with the FCC's Lifeline Biennial Audit Plan, this report does not contain any personally identifiable information or individually identifiable customer proprietary network information.

TAG Mobile, LLC's responses to results of the procedures are included in Attachment B; however, we have not performed any procedures related to these responses.

This report is intended solely to report on the findings of the procedures enumerated in Attachment A and is not suitable for any other purpose.

Moss Adams LLP

Stockton, California
 August 10, 2017

Objective I: Carrier Obligation to Offer Lifeline

Procedure 1

Moss Adams LLP inquired of management on August 2, 2017 and obtained the Carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for offering Lifeline service to qualifying low-income consumers.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, including management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP inspected 10 examples of Carrier marketing materials describing the Lifeline service (i.e., print, audio, video and web materials used to describe or enroll in the Lifeline service offering, including standard scripts used when enrolling new subscribers, application, and certification forms), as provided in response to Items 4, 6, and 7 of Appendix A of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted the Carrier marketing materials inspected included the following:

- i. The service is a Lifeline service, which is a government assistance program;
- ii. The service is non-transferable;
- iii. Only eligible subscribers may enroll;
- iv. Only one Lifeline discount is allowed per household; and
- v. The ETC's name or any brand names used to market the service.

No exceptions noted.

Procedure 3

- a. Moss Adams LLP reviewed the Carrier's responses to the background questionnaire regarding the Carrier's policies, inquired of management on August 2, 2017 and obtained the Carrier's policies and procedures for (1) how subscribers notify the Carrier of the subscriber's intent to cancel service or give notification that s/he is no longer eligible to receive Lifeline service and (2) when de-enrollment for such notifications occurs.

Moss Adams LLP verified the policies are designed to (1) allow subscribers to make notifications of the subscriber's intent to cancel service and prevent the Carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service as required by 47 C.F.R. § 54.410(d)(3)(ii) and (iv), and (2) prevent the Carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel.

Moss Adams LLP noted no discrepancies between the Carrier's responses to the background questionnaire, Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

- b. Moss Adams LLP identified one customer care number provided in response to Item 8 of Appendix A, as well as any customer care numbers identified in marketing materials provided in response to Item 6 of Appendix A, or on the websites provided in response to Item 7 of Appendix A.

Moss Adams LLP called the customer care number and noted the telephone number was operational, used an interactive voice response system, and that it was possible to reach a live customer care operator.

No exceptions noted.

Procedure 4

Moss Adams LLP inspected applicable policies and procedures regarding de-enrollment from the program when the ETC de-enrolls subscribers based on lack of eligibility, duplicate support, non-usage, and failure to recertify.

- a. Moss Adams LLP inspected policies and procedures for de-enrollment where ETC had information indicating that a Lifeline subscriber no longer met the criteria to be considered a qualifying low-income consumer under 47 C.F.R. §54.409, as provided in response to Item 4 of Appendix A, as well as de-enrollment letters provided in response to Item 11 of Appendix A.

Moss Adams LLP noted the policies and procedures included, but were not limited to: (1) notifying subscriber of impending termination of service; (2) allowing subscriber to demonstrate continued eligibility; and (3) terminating of service for failure to demonstrate eligibility, and there were no areas that were not in compliance with 47 C.F.R. § 54.405(e)(1) of the Commission's rules.

- b. Moss Adams LLP inspected the Carrier's policies and procedures for de-enrolling subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support).

Moss Adams LLP noted the policies and procedures stated that the ETC will de-enroll subscribers within five business days of receiving notification from USAC program management that a subscriber or a subscriber's household is receiving duplicative Lifeline support, as required by 47 C.F.R. § 54.405(e)(2) of the Commission's rules.

- c. Moss Adams LLP inspected the Carrier's policies and procedures for de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 60 consecutive days), including the process of how the Carrier monitors and identifies subscribers who are non-users of Lifeline service, but enrolled in the program.

Moss Adams LLP noted the written policies and procedures (if any), background questionnaire responses, internal control questionnaire responses, and ETC management's responses are in compliance with the Rules per 47 C.F.R. § 54.405(e)(3) and/or §54.407(c)(2).

Moss Adams LLP noted the ETC provided examples of non-usage termination notices (or templates in lieu of individual notices) in accordance with the documentation retention requirements per 47 C.F.R. § 54.417(a).

Moss Adams LLP noted the non-usage termination notices comply with the Rules per 47 C.F.R. § 54.405(e)(3) and/or §54.407(c)(2).

Moss Adams LLP noted the ETC sends the following texts to customers as the non-usage termination notice of individual requests as an example of recertification provided to the subscriber. The text reads:

20-day with no usage notice: "You have not made a call from your TAG phone in 20 days. Need additional minutes (as low as \$10) or having issues with your phone? Call TAG at 8669594918."

30-day with no usage notice: "TAG: It has been 30 days since your last call. Make any outgoing call every 60 days to continue your service or it will be cancelled on day 61."

45-day with no usage notice: "You have not made a call from your TAG phone in at least 45 days. Please make a call today to prevent cancellation scheduled in 14 days."

60-day with no usage notice: "URGENT: Your service is scheduled for cancellation tomorrow. Please make a call today to stop cancellation or call TAG at 8669594918 if you are having issues."

- d. Moss Adams LLP reviewed the Carrier's policy and procedures for de-enrolling a Lifeline subscriber that does not respond to the Carrier's attempts to obtain recertification, as part of the annual eligibility recertification process, as well as recertification requests provided in response to Item 19 of Appendix A.

Moss Adams LLP examined the Carrier's policies and procedures as well as recertification requests to verify if the communications explained that the subscriber has 30 days following the date of the notice to demonstrate continued eligibility or the Carrier will terminate the subscriber's Lifeline service.

Moss Adams LLP noted no instances where recertification letters did not include an explanation that the subscriber has 30 days following the date of the notice of the letter to demonstrate continued eligibility or the Carrier will terminate the subscriber's Lifeline service.

Moss Adams LLP reviewed recertification letters and the Carrier's responses to the background questionnaire and verified that letters were sent by a method separate from the subscriber's bill.

Moss Adams LLP noted no instances where the de-enrollment letters were not sent by a method separate from the subscriber's bill.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules per 47 C.F.R. § 54.405(e)(4).

No exceptions noted.

Objective II: Consumer Qualification for Lifeline

Procedure 1

Moss Adams LLP inquired of management on August 2, 2017 and obtained the Carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for limiting Lifeline support to a single subscription per household.

Moss Adams LLP examined the Carrier's policies and procedures and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in 47 C.F.R. § 54.409(c) (Appendix F) of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP reviewed procedures the Carrier had in place to ensure it accurately completed the FCC Form 497. The procedures or process included the following:

- The position title of the person responsible for obtaining data for the FCC Form 497;
- The process for determining which subscribers should be included monthly in the FCC Form 497. Verification procedures that include cut-off and billing cycle dates, and only those subscribers active as of the start or end of the month;
- That a corporate officer signature is required for the FCC Form 497;
- That a verification process exists to perform an independent review; that is, the person reviewing or validating the form's data is different from the person completing the form;
- Provides the billing system name used to generate completion of the form; and
- If applicable, describes the process for completing the Tribal Link Up portions of the FCC Form 497.

No exceptions noted.

Procedure 3

Moss Adams LLP obtained the Subscriber List in response to Item 1 of Appendix A and obtained the Carrier's FCC Form 497 (s) for each study area for Texas, Oklahoma, and South Carolina for June 2015.

Moss Adams LLP examined the number of subscribers claimed on the Form(s) 497 for each study area in Texas, Oklahoma, and South Carolina and compared the number of subscribers reported on the Form 497 to the number of subscribers contained on the Subscriber List for each study area.

Moss Adams noted the number of subscribers reported on the FCC Form 497 agreed to the number of subscribers contained in the Subscriber List provided in response to Item 1 of Appendix A for each study area.

No exceptions noted.

Procedure 4

Moss Adams LLP used computer-assisted audit techniques to examine the Subscriber List, provided in response to Item 1 of Appendix A, for duplicate addresses with different subscribers.

Moss Adams LLP created a list of duplicate addresses with different subscribers, which was sampled as part of Objective II Procedure 5 below.

Procedure 5

Moss Adams LLP randomly selected 30 subscribers from the list of duplicates and requested copies of the one-per-household certification form for each of the selected subscribers and verified the selected subscriber certified to only receiving one Lifeline-supported service in his/her household.

Moss Adams LLP verified that the one-per-household documentation included the following requirements:

- a. An explanation of the Commission's one-per-household rule;
- b. A check box that an applicant can mark to indicate that he or she lives at an address occupied by multiple households;
- c. A space for the applicant to certify that he or she shares an address with other adults who do not contribute income to the applicant's household and share in the household's expenses or benefit from the applicant's income, pursuant to the definition we adopt here today; and
- d. The penalty for a consumer's failure to make the required one-per-household certification (i.e., de-enrollment).

Moss Adams LLP noted no instances where the one-per-household documentation did not include the required information.

Moss Adams LLP noted the selected subscribers certified to only receiving one Lifeline supported service in the household using the one-per-household worksheet.

Moss Adams LLP noted no instances where the ETC did not provide the requested one-per-household worksheets in violation of the documentation retention requirements per 47 C.F.R. § 54.417(a).

No exceptions noted.

Objective III: Subscriber Eligibility Determination and Certification

Procedure 1

Moss Adams LLP inquired of management on August 2, 2017 and obtained the Carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan.

Moss Adams LLP examined the Carrier's policies and procedures and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in 47 C.F.R. § 54.410 (Appendix F) of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

- a. Moss Adams LLP inspected the ETC's policies and noted the ETC does not retain copies of subscribers' proof of income or program based-eligibility.
- b. Moss Adams LLP inspected the ETC's policies and noted evidence of policies and procedures that the ETC must fully verify the eligibility of each low-income consumer prior to providing Lifeline service to the consumer, and that the ETC or its agents may not provide the consumer with an activated device intended to enable access to Lifeline service until that consumer's eligibility is fully verified and all other necessary enrollment steps have been completed.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP read the ETC's policies and procedures for training employees and agents for ensuring that the ETC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training.

Moss Adams LLP noted the ETC offers comprehensive trainings which include, but are not limited to, teaching representatives about the Lifeline program, what makes an individual eligible for Lifeline, what proof of eligibility and identification is required, what the one-per-household rule is, what information provided by the applicant needs to be recorded and in what form, what information needs to be communicated to the applicant about eligibility and the program, and TAG Mobile's Code of Conduct. To ensure understanding, the training includes examples of documents acceptable to demonstrate eligibility for the Lifeline program. Updated trainings are provided as necessary for changes in policies, procedures, or regulations.

For states the ETC operates in that participate in NLAD, access is limited to only Compliance Research Specialists and Analysts. Other employees indirectly access NLAD via query through CGM during the application process which is limited to specific internal applications. Per training, customers may not be subscribed unless the ETC has (1) confirmed that the consumer is a qualifying low-income consumer, and (2) completed the eligibility determination and application form and completed any other necessary enrollment steps. After the subscriber's application and proof of eligibility have been received and verified, and they have been processed through NLAD with no failures, the subscriber becomes eligible for inclusion in the monthly Form 497. For states the ETC operates in that do not participate in NLAD, the same procedures are followed, except the CGM system used by the employee interfaces with the state databases instead of NLAD.

Moss Adams LLP noted new agents cannot begin working until they have completed training. Training for onsite employees is conducted in person while training for sales agents is conducted via interactive presentations over the internet and is followed by a test. If changes to rules occur, revised information is provided to employees through additional training or via memos. The ETC utilizes the Schoox platform to ensure all employees are appropriately trained. The system performs tests, calculates scores, and reports results to management.

Moss Adams LLP reviewed examples of the training certificates issued after completion of training, indicating lifeline training tests were passed, as evidence that the ETC appropriately trains employees related to lifeline rules.

No exceptions noted.

Procedure 3

Moss Adams LLP randomly selected 100 subscribers from the subscriber list provided in response to item 1 of Appendix A, and inspected the subscriber's certification and recertification forms for the first 50 sampled subscribers to verify they contained the information required per 47 C.F.R. § 54.410.

- a. Moss Adams LLP examined the subscriber certification and recertification forms for the 100 subscribers noting the following:

The ETC provided the subscriber certification forms, subscriber recertification forms, and/or the data source the ETC reviewed to confirm the subscriber's eligibility in compliance with the documentation retention requirements per 47 C.F.R. § 54.417(a).

The subscriber certification and/or recertification forms contained all the elements required per 47 C.F.R. § 54.410.

The ETC required that the subscriber acknowledge that the subscriber may be required to re-certify his or her continued eligibility for Lifeline at any time, and the subscriber's failure to re-certify as to his or her continued eligibility will result in de-enrollment and the termination of the subscriber's Lifeline benefits pursuant to 47 C.F.R. § 54.405(e)(4).

- b. Moss Adams LLP compared the ETC's subscriber eligibility criteria on the certification and recertification forms to the federal eligibility criteria per 47 C.F.R. § 54.409, as well as any additional state eligibility criteria identified in Item 4 of Appendix A (Requested items).

Moss Adams LLP noted no instances where the ETC's subscriber eligibility criteria on the certification and recertification forms did not agree to the federal eligibility criteria per 47 C.F.R. § 54.409.

- c. Moss Adams LLP verified the subscriber completed all required elements as identified in Objective III, Procedure 3a. of the Lifeline Biennial Audit Plan, including signature and initialing/checkbox requirements contained in the certification and recertification forms.

Moss Adams LLP noted no instances where the subscribers did not complete all required elements on the certification and recertification forms.

- d. Moss Adams LLP examined the subscriber's certification, or recertification form, verified forms are dated prior to the end of the selected Form 497 month, and if the form provided was the initial certification form, verified the form was dated prior to or on the same day as the Lifeline start date per the subscriber listing.

Moss Adams LLP noted the certification and recertification forms were dated prior to the end of the selected Form 497 month, and prior to or on the same day as the Lifeline start date per the subscriber listing if it was the initial certification form for all subscribers sampled.

- e. Moss Adams LLP verified subscribers who received Tribal Lifeline support certified to residing on Tribal Lands.

Moss Adams LLP noted 5 instances where the subscribers who received Tribal Lifeline support did not certify to residing on Tribal Lands.

- f. Moss Adams LLP reviewed the list of the data source or documentation reviewed by the ETC to confirm the subscriber's eligibility and verified the recorded data sources were eligible data sources per 47 C.F.R. § 54.410, such as (1) income or program eligibility databases, (2) income or program eligibility documentation, or (3) confirmation from a state administrator.

Moss Adams LLP noted no instances where the ETC did not provide the data source or documentation the ETC reviewed to confirm the subscriber's eligibility in violation of document retention rules under 47 C.F.R. § 54.417(a).

Objective IV: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers

Procedure 1

Moss Adams LLP inquired of management on August 2, 2017 and obtained the Carrier's policies and procedures for ensuring the Carrier has made and submitted the annual certifications required under sections 54.416 (i.e. FCC Form 555) and 54.422 (i.e. FCC Form 481) of the Commission's rules, as provided in response to Items 4, 12 and 13 of Appendix A (Requested Documents), as described in the Schedule of Procedures.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in §§ 54.416 and 54.522 of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP examined the ETC's FCC Form 555 that was filed in January 2016, following the test period of January 1- December 31, 2015 provided by the Carrier in response to Item 12 of Appendix A.

Moss Adams LLP verified an officer of the ETC certified that they understood the Commission's Lifeline rules and requirements and that the Carrier:

- a. had policies and procedures in place to ensure that its Lifeline subscribers were eligible to receive Lifeline services;
- b. is in compliance with all federal Lifeline certification procedures;
- c. and in instances where the ETC confirmed consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. § 54.410(b)(1)(i)(A) or (c)(1)(i)(A), the representative must attest annually as to what specific data sources the ETC used to confirm eligibility.

Moss Adams LLP noted no instances where an officer of the ETC did not certify their understanding of the Commission's Lifeline rules and requirements.

No exceptions noted.

Procedure 3

Moss Adams LLP examined the ETC's organizational chart provided in response to Item 5 of Appendix A and verified the certifying officer on the FCC Form 555 was an officer per the organizational chart, or other publicly available document.

Moss Adams LLP noted the individual who certified the FCC Form 555 is an officer per the organizational chart.

No exceptions noted.

Procedure 4

Moss Adams LLP verified that the subscriber count per the FCC Form 555 agreed with the total subscriber count per the February 2015 FCC Forms 497, provided by the Carrier in response to Item 15 of Appendix A.

Moss Adams LLP noted two instances where the subscriber count per the FCC Form 555, column A and the subscriber count per the February Form 497 for 2015 did not agree.

Procedure 5

Moss Adams LLP verified the ETC's recertification data reported on the FCC Form 555 agrees with the detailed recertification results as provided in response to Item 9 of Appendix A.

Moss Adams LLP noted multiple discrepancies between the FCC Form 555 for those states and the detailed recertification results. Specifically, Moss Adams LLP noted:

- One instance where the number of lines claimed on February FCC Form 497 of current Form 555 calendar year provided to wireline resellers as reported on the Form 555 Column B in February 2016 did not agree to the detailed recertification results.
- Two instances where the number of subscribers claimed on the February FCC Form 497 that were initially enrolled in the current Form 555 calendar year as reported on the Form 555 Column C in February 2016 did not agree to the detailed recertification results.
- Three instances where the number of subscribers de-enrolled prior to recertification attempt by either the ETC, a state administrator, access to an eligibility database, or by USAC as reported on the Form 555 column D in February 2016 did not agree to the detailed recertification results.
- Three instances where the number of subscribers ETC contacted directly to recertify eligibility through attestation as reported on the Form 555 column F in February 2016 did not agree to the detailed recertification results.
- Three instances where the number of subscribers responding to ETC contact as reported on the Form 555 column G in February 2016 did not agree to the detailed recertification results.
- Two instances where the number of subscribers responding that they are no longer eligible as reported on the Form 555 column I in February 2016 did not agree to the detailed recertification results.
- One instance where the number of subscribers whose eligibility was reviewed by the state administrator, ETC access to eligibility database, or by USAC as reported on the Form 555 column K in February 2016 did not agree to the recertification results file.
- One instance where the number of subscribers de-enrolled or scheduled to be de-enrolled as a result of finding of ineligibility by the state administrator, ETC access to eligibility database, or by USAC as reported on the Form 555 column L in February 2016 did not agree to the recertification results file.

Procedure 6

Moss Adams LLP verified the ETC's detailed non-usage data reported on the FCC Form 555 for the selected month, as instructed by USAC, agrees with the detailed non-usage results provided by the Carrier in response to Item 10 of Appendix A.

Moss Adams LLP noted that the non-usage data as reported on the FCC Form 555 did not agree with the detailed non-usage results provided by the Carrier in response to Item 10 of Appendix A in nine out of nine instances.

Procedure 7

Moss Adams LLP reviewed the Carrier's FCC Form 481 as provided by the Carrier in response to Item 13 of Appendix A, and verified that the ETC reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a)(b).

Moss Adams LLP noted no discrepancies between the information reported, certifications made, and those required by the Commission's Lifeline rules.

No exceptions noted.

Procedure 8

Moss Adams LLP reviewed supporting schedules related to the Carrier's FCC Form 481, as provided by the Carrier in response to Items 16 and 17 of Appendix A, and verified that the data reported on the FCC Form 481 certifications agreed with supporting schedules.

Moss Adams LLP noted no discrepancies between the annual ETC certification and the supporting schedules.

No exceptions noted.

Procedure 9

Moss Adams LLP inquired of management on August 2, 2017 and obtained the Carrier's policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by the Carrier in response to Item 4 of Appendix A.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the record keeping rules set forth in 47 C.F.R. § 54.417.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Findings include:

- Objective III Procedure 3: no tribal certification when they were claimed as tribal (we are determining the total number of instances in the 100 subscribers. The original number I listed was from the first 50.

TAG Response: TAG utilizes CGM to file FCC Form 497s and CGM used mapping to confirm that each subscriber resided on tribal lands.

- Objective IV Procedure 4: February Form 497 does not agree to Form 555 Column A in 2 instances.

TAG Response: These instances are a result of revised FCC Form 497 filings that TAG has started for 2015, but has been unable to complete. It was determined that lines were removed that would otherwise have been on the February 2015 filings, and would have required either recertification or cancellation for non-usage. Until the FCC Form 497 revisions for 2015 are complete and TAG is able to file a revised FCC Form 555, there will be variances between the revised Form 497s and the FCC Form 555 that was filed in February 2016.

- Objective IV Procedure 5: Form 555 does not agree to recertification results in multiple instances (the actual finding is more specific)

TAG Response: These instances are a result of revised FCC Form 497 filings that TAG has started for 2015, but has been unable to complete. It was determined that lines were removed that would otherwise have been on the February 2015 filings, and would have required either recertification or cancellation for non-usage. Until the FCC Form 497 revisions for 2015 are complete and TAG is able to file a revised FCC Form 555, there will be variances between the revised Form 497s and the FCC Form 555 that was filed in February 2016.

- Objective IV Procedure 6: Form 555 does not agree to non-usage results.

TAG Response: These instances are a result of revised FCC Form 497 filings that TAG has started for 2015, but has been unable to complete. It was determined that lines were removed that would otherwise have been on the February 2015 filings, and would have required either recertification or cancellation for non-usage. Until the FCC Form 497 revisions for 2015 are complete and TAG is able to file a revised FCC Form 555, there will be variances between the revised Form 497s and the FCC Form 555 that was filed in February 2016.