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Via Electronic Submission

April 1, 2015

Ms. Marlene Dortch  
Secretary, Federal Communications Commission  
445 12<sup>th</sup> Street SW, Room TW-A325  
Washington, DC 20554

**Re: Virgin Mobile USA, LP Lifeline Biennial Audit Report, *Lifeline and Link Up Reform and Modernization*, WC Docket No. 11-42**

Dear Ms. Dortch:

This letter is submitted on behalf of Virgin Mobile USA, L.P. (“Virgin Mobile” or “the Company”), an affiliate of Sprint Corporation. For the reasons set forth below, Virgin Mobile requests a two-week extension of the time to submit its Lifeline biennial audit report until April 16, 2015.

Virgin Mobile offers Lifeline service to over two million customers under the Assurance Wireless brand. More than six months ago, the Company engaged KPMG to conduct a biennial audit of its internal controls and procedures related to the provision of Lifeline service.

Virgin Mobile and its auditor have been working diligently for months to gather, review and analyze data with the expectation of filing the report in a timely fashion. As the report, findings and responses were being finalized, additional data sources were identified that are relevant to the audit. The Company seeks to ensure that our auditor has sufficient time to review and test the data and seek any follow up from the Company that may be necessary so that this data may be completely and accurately considered and incorporated into the report. An additional two weeks will suffice to ensure that those steps may be taken.

Virgin Mobile appreciates consideration of this request. Please contact me directly at 908-660-0358 should you have any questions or wish to discuss.<sup>1</sup>

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<sup>1</sup> To the extent necessary, Virgin Mobile requests a waiver Section 54.420 of the Commission’s rules. 47 C.F.R. § 54.420. There is good cause for a waiver here, as the



Sincerely,

A handwritten signature in black ink, appearing to read "Elaine M. Divilbliss". The signature is fluid and cursive, with a prominent loop at the end.

Elaine M. Divilbliss

cc: Anita Pantakar-Stoller, Esq. (via electronic mail)  
Charles Tyler (via electronic mail)  
Thomas Buckley (via electronic mail)  
Jonathan Lechter (via electronic mail)

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requested brief extension of time will further the purpose of the audit rule and the public interest by ensuring the Commission has access to additional information relevant to the audit. *See* 47 C.F.R. § 1.3.