



T-Mobile USA, Inc.
12920 SE 38th Street, Bellevue, WA 98006

April 18, 2014

Oregon Public Utility Commission
Residential Service Protection Fund
3930 Fairview Industrial Dr SE
Salem, OR 97308-2153

RE: Late Fee Assessment Notice
Taxpayer: T-Mobile West, LLC
Company ID: #OR7954
Tax Type: RSPF Surcharge
Tax Period: December 2013

The purpose of this letter is to request a waiver of the penalty assessments as set forth in the attached January 24, 2014 Late Fee Assessment Notice. This notice stated that penalties have been imposed by the Commission in accordance to OAR 860-001-0050 for the presumed late filing of T-Mobile West, LLC's ("T-Mobile West") December 2013 RSPF Surcharge return. Our request for waiver is based on what we believe is reasonable cause. The total penalty and interest amount due as of April 16, 2014 is \$629.25.

T-Mobile West actually did submit its RSPF Surcharge Remittance Form 751 on a timely basis, in the same manner we filed the Remittance Forms in previous months. Because the Oregon PUC requires the return and payment to be received on or before the 21st of the following month, and because our third-party compliance provider does not complete the returns until approximately the 17th of each month, T-Mobile West has been filing its return and payment via Federal Express in order for timely remittance to occur. We have been sending the return and payment by FedEx to the physical location of the Oregon Public Utility Commission ("OPUC"), which is at 550 Capitol Street NE, Salem, OR (your home building). However, unbeknownst to us, the OPUC apparently moved to temporary quarters located at 3930 Fairview Dr SE (the address that is shown in the heading above). This move is apparently due to current remodeling construction taking place at your home building located at 550 Capitol Street. As far as we can determine, there was no formal notification of this move provided to T-Mobile West, and so we sent our December 2013 return and payment on a timely basis to your 550 "home" Address. Unfortunately, there was nothing at the 550 address which indicated that package deliveries should be taken instead to the 3930 Fairview address, nor was there anyone at the 550 location to accept the package from the FedEx driver. Please see the FedEx tracking details which shows the attempted deliveries prior to the due date of January 21, 2014 at 5:00 pm PST. Had T-Mobile West been apprised of the new location, we would have sent it to the new location via FedEx.

As indicated above, our review of notices and emails previously received indicates that no formal notification was sent to us relating to a new address for mailing returns and payments, or for sending FedEx package. Moreover, an in-depth review of the OPUC website did not immediately result in notification of the move, or a change of the OPUC's physical address for packages. Accordingly, we

submitted our returns and payments in the same fashion, and to the same OPUC Home Building address we have always used, and on a timely basis. Unfortunately, the FedEx driver was not able to deliver it to a recipient at that location.

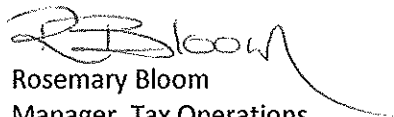
We have since updated our records, based on the assessment notice, to ensure delivery to the correct physical address going forward.

Further review of our account will also prove timely filing and payments over the last several years. For this reason, we respectfully request that you review our account and waive the penalties and interest imposed for the December 2013 filing. We believe our request is based on reasonable cause, and that we took reasonable steps to physically deliver the return and payment to the OPUC at its home address using the FedEx delivery service. Our late filing due to the OPUC's move was not intentional based on the facts above

Thank you for your consideration. If you have any questions, please contact me at (425) 383.4258, or our representative, Deborah Long at KPMG LLP at (312) 665.2765.

Very truly yours,

T-Mobile West, LLC


Rosemary Bloom
Manager, Tax Operations

Enclosure – Notice Dated January 24, 2014

Email Dated April 16, 2014

FedEx Tracking Log


[close](#)
Ship (P/U) date:

Fri 1/17/2014 7:13 PM
WASHINGTON, DC US

Status

Delivered (DL)

Actual delivery:

Wed 1/22/2014 12:33 PM
SALEM, OR US

Travel History

Date/Time	Activity	Location
1/22/2014 - Wednesday		
12:33 PM	Delivered (DL)	SALEM, OR
11:51 AM	On FedEx vehicle for delivery (OD)	SALEM, OR
1/21/2014 - Tuesday		
5:48 PM	At local FedEx facility (AR)	SALEM, OR
12:17 PM	Delivery exception (DE)	SALEM, OR
11:56 AM	On FedEx vehicle for delivery (OD)	SALEM, OR
11:02 AM	At local FedEx facility (AR)	SALEM, OR
1/20/2014 - Monday		
12:38 PM	Delivery exception (DE)	SALEM, OR
12:38 PM	At local FedEx facility (AR)	SALEM, OR
10:35 AM	At local FedEx facility (AR)	SALEM, OR
7:24 AM	At destination sort facility (AR)	PORTLAND, OR
1/19/2014 - Sunday		
4:52 PM	Departed FedEx location (DP)	MEMPHIS, TN
1/18/2014 - Saturday		
10:16 AM	Arrived at FedEx location (AR)	MEMPHIS, TN
1/17/2014 - Friday		
9:42 PM	Left FedEx origin facility (DP)	WASHINGTON, DC
7:13 PM	Picked up (PU)	WASHINGTON, DC
6:24 PM	Shipment information sent to FedEx (OC)	

Shipment Facts

Weight	0.5 LB	Service	FedEx Standard Overnight
Total pieces	1	Delivered To	Receptionist/Front Desk
Department	ANYBILL	Total shipment weight	0.5 LB
Special handling	Deliver Weekday	Packaging	FedEx Envelope



Oregon Public Utility Commission
Residential Service Protection Fund
3930 Fairview Industrial Dr SE
Mailing Address: PO Box 2153
Salem, OR 97308-2153
www.rspf.org

January 24, 2014

Rosemary Bloom
T-MOBILE WEST LLC
12920 SE 38TH ST
BELLEVUE, WA 98006

Company ID: #OR7954

RE: Late RSPF Surcharge Remittance Form 751 and Surcharge Amount – Late Fee Assessed (December 2013)

T-MOBILE WEST LLC was late in filing the Residential Service Protection Fund (RSPF) Surcharge Remittance Form 751 and remitting the RSPF surcharge payment for December 2013. The RSPF Surcharge Remittance Form 751 and surcharge payment were due on January 21, 2014 but were not received until January 23, 2014.

Pursuant to OAR 860-001-0050, the late RSPF Surcharge Remittance Form 751 and surcharge are subject to a late report fee, late payment penalty, and an interest charge as follows:

- Late report fee: \$100.00
- Late payment penalty: \$500.00 (9% of the amount due not to exceed \$500.00)
- Interest charge: \$16.34 (9% per annum from the original due date up to January 24, 2014)

Please remit all late fees, penalties, and interest totaling **\$616.34** online at <https://apps.rspf.org> or by sending to the above address by **February 08, 2014**. Failure to pay will result in issuance of a NOTICE OF PROPOSED ASSESSMENT, may be a violation of your company's certificate of authority to offer telecommunications service in Oregon, and may be grounds for cancellation of that certificate, if applicable

If you have questions, contact Frank Lackey at frank.lackey@state.or.us or 503 378-4927.

Oregon

Public Utility Commission
PO Box 1088
Salem, OR 97308-1088

neopostSM
01/24/2014

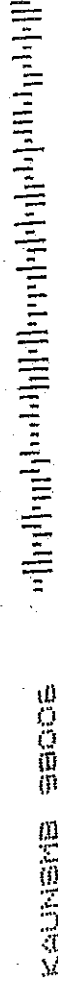
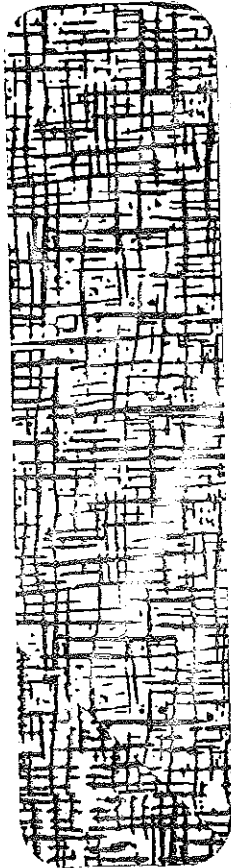
US POSTAGE
\$00.40

PRESORTED

FIRST CLASS

ADDRESS SERVICE REQUESTED

ZIP 97302
04111238281



Silveira Pio, Elizabeth M

Subject: FW: COURTESY EMAIL PRIOR TO REFERRING TO DOR - RSPF Surcharge T-Mobile (#7954) - Order #14-094

From: LACKEY Frank [<mailto:frank.lackey@state.or.us>]

Sent: Wednesday, April 16, 2014 10:56 AM

To: Silveira Pio, Elizabeth M; Bloom, Rosemary

Subject: COURTESY EMAIL PRIOR TO REFERRING TO DOR - RSPF Surcharge T-Mobile (#7954) - Order #14-094

Importance: High

RE: December 2013 Late Fee for T-MOBILE

ORDER #14-094: <http://apps.puc.state.or.us/orders/2014ords/14-094.pdf>

Amount Due: \$629.25

Good Morning,

The above ORDER assessed a \$624.24 late filing fee for T-MOBILE'S December 2013 RSPF Surcharge Remittance Form and payment, and is now due to be sent to the Oregon Department of Revenue (DOR) for collection activity unless the report and payment are filed/received immediately.

The balance now due is \$629.25 with interest accruing at \$0.15 per day.

Please advise whether the report and payment are forthcoming. **This assessment will be sent to DOR if the report and payment are not filed/received by 5/18/2014.** Thank you.

If you have any questions or concerns, please email me at the above address or call me at the number below.

Frank Lackey, RSPF Compliance Specialist

Residential Service Protection Fund, www.rspf.org

Oregon Public Utility Commission

frank.lackey@state.or.us (503) 378-4927