Exhibit 2

Second Amended Compliance Plan

Federal Communications Commission 45 L Street NE Washington, DC 20554

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WIRELINE COMPETITION BUREAU APPROVES FURTHER REVISED COMPLIANCE PLAN OF AIRVOICE WIRELESS, LLC

WC Docket Nos. 11-42 and 09-197

The Wireline Competition Bureau (Bureau) hereby approves the further revised compliance plan¹ of AirVoice Wireless, LLC (AirVoice) filed pursuant to the requirements for the continued provision of Lifeline service.²

The Act provides that a carrier be designated as an eligible telecommunications carrier (ETC) to receive universal service support.³ The Commission has required that all non-facilities based telecommunications carriers seeking Lifeline-only ETC designation must meet the following conditions: (1) compliance with certain 911 and enhanced 911 (E911) public safety requirements; and (2) Bureau approval of a compliance plan providing specific information regarding the carrier and its service offerings and outlining the measures the carrier will take to implement its obligations.⁴

The Bureau has clarified that any transfer of ownership or control of an ETC with an approved Lifeline compliance plan requires Commission approval in advance of the transaction.⁵ This includes renewing compliance plan approval for changes in the corporate ownership and control of the ETC.⁶

¹ See AirVoice Wireless, LLC Second Revised Compliance Plan, WC Docket Nos. 09-197 and 11-42 (filed Jan. 26, 2024) (AirVoice 2nd Revised Compliance Plan), https://www.fcc.gov/ecfs/document/101262771222352/1; see also AirVoice Wireless, LLC Revised Compliance Plan, WC Docket Nos. 09-197, 11-42 (filed May 17, 2021) (AirVoice Revised Compliance Plan), https://www.fcc.gov/ecfs/document/10518342614357/1; Wireline Competition Bureau Approves the Revised Compliance Plan of AirVoice Wireless, LLC, WC Docket Nos. 11-42 and 09-197, Public Notice, DA 21-1641 (rel. December 23, 2021), https://docs.fcc.gov/public/attachments/DA-21-1641A1.pdf.

² See Lifeline and Link Up Reform and Modernization et al., 27 FCC Rcd 6656, 6816, paras. 379-380 (2012) (2012 Lifeline Reform Order); In the Matter of Lifeline & Link Up Reform & Modernization, 30 FCC Rcd 7818 (2015) (2015 Lifeline Order).

³ 47 U.S.C. § 214(e)(1)(A).

⁴ See 2012 Lifeline Reform Order, 27 FCC Rcd at 6814, 6819, paras. 373 and 389. Subsequently, the Bureau provided guidance for carriers submitting compliance plans pursuant to the 2012 Lifeline Reform Order. See Wireline Competition Bureau Provides Guidance for the Submission of Compliance Plans Pursuant to the Lifeline Reform Order, Public Notice, 27 FCC Rcd 2186 (WCB 2012).

⁵ Wireline Competition Bureau Reminds Carriers of Eligible Telecommunications Carrier Designation and Compliance Plan Approval Requirements for Receipt of Federal Universal Service Support, Public Notice, 29 FCC Rcd 9144, 9145 (WCB 2014).

In accordance with this requirement, AirVoice submitted a modification to its most recently approved compliance plan⁷ to reflect an internal reorganization and to otherwise update AirVoice's Compliance Plan.⁸ The reorganization regards AirVoice's acquisition out of bankruptcy of TAG Mobile, which was previously approved by the Bureau.⁹ The Bureau has reviewed AirVoice's further modification for conformance with the relevant requirements and approves this update. AirVoice must continue to comply with any future additions to or amendments of the Lifeline program rules unless it has relinquished its relevant designation(s) pursuant to section 214(e)(4) of the Act.¹⁰

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For further information, please contact Denise Golumbaski, Telecommunications Access Policy Division, Wireline Competition Bureau at denise.golumbaski@fcc.gov.

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⁷ See Wireline Competition Bureau Approves the Revised Compliance Plan of AirVoice Wireless, LLC, WC Docket Nos. 11-42 and 09-197, Public Notice, DA 21-1641 (rel. December 23, 2021), https://docs.fcc.gov/public/attachments/DA-21-1641A1.pdf.

⁸ AirVoice 2nd Revised Compliance Plan at 3.

⁹ See id.; see also Wireline Competition Bureau Approves the Amended Compliance Plan of TAG Mobile, LLC, WC Docket Nos. 11-42 and 09-197, Public Notice, DA 22-992 (rel. Sept. 21, 2022), https://docs.fcc.gov/public/attachments/DA-22-992A1 Rcd.pdf.

¹⁰ See 47 U.S.C. § 214(e)(4).

Lance J.M. Steinhart, P.C.

Attorneys At Law 1725 Windward Concourse Suite 150 Alpharetta, Georgia 30005

Also Admitted in New York Telephone: (770) 232-9200 Email: lsteinhart@telecomcounsel.com Facsimile: (770) 232-9208

January 26, 2024

Via Electronic Filing

Ms. Marlene H. Dortch, Secretary Federal Communications Commission 45 L Street NE Washington, D.C. 20554

Re: Second Revised Compliance Plan of AirVoice Wireless, LLC WC Docket Nos. 09-197 and 11-42

Dear Ms. Dortch:

AirVoice Wireless, LLC d/b/a AirTalk Wireless ("AirVoice" or "Company"), through its attorneys, hereby provides the following updates to its Revised Compliance Plan. AirVoice hereby incorporates by reference the Revised Compliance Plan, which, together with the updates provided herein, makes up AirVoice's Second Revised Compliance Plan.

Compliance Plan Section I.

AirVoice clarifies that it does not currently use agents or representatives to assist with Lifeline enrollments, only employees of the Company. If in the future AirVoice does use agents or representatives, the Company will follow the procedures set forth in its approved compliance plan to ensure prevention of waste, fraud and abuse. Further, as clarified in the DBA Notice, AirVoice no longer utilizes the services of CGM, LLC ("CGM").²

See AirVoice Wireless, LLC Revised Compliance Plan, WC Docket Nos. 09-197, 11-42 (May 17, 2021) and FCC approval thereof, Public Notice DA 21-1641 (December 23, 2021); see also AirVoice Wireless, LLC Courtesy Notice of DBA change, WC Docket Nos. 09-197, 11-42 (Oct 26, 2022) "DBA Notice".

² See DBA Notice. Instead of using CGM's web-based electronic Lifeline enrollment application, the Company uses its own web-based enrollment platform which provides the same or improved functionalities and fraud preventions.

Compliance Plan Section II. (Lifeline Offering)

AirVoice's current wireless Lifeline-only offering provides 1,000 voice minutes, unlimited text messaging, and 4.5 gigabytes (GB) of data. This offer may change in the future as needed to comply with any changes in minimum service standards. AirVoice offers its Lifeline service under the d/b/a "AirTalk Wireless."

Compliance Plan Section III. (Financial and Technical Capability)

Company Affiliates. AirVoice is a wholly owned subsidiary of VTel Holdings, LLC, a Texas limited liability company ("VTel"), which is wholly-owned by Henry Hung Do, a United States citizen and a resident of the State of Texas. Mr. Do also owns one hundred percent (100%) of: (a) Cintex Wireless, LLC d/b/a SFone Wireless, a Delaware limited liability company ("Cintex"), that provides Lifeline-only wireless services as an ETC in Arkansas, Louisiana, Maryland, Maine, Rhode Island, and West Virginia and non-Lifeline wireless services throughout the United States, and is approved by USAC and the FCC to provide services through the Affordable Connectivity Program ("ACP") throughout the United States; (b) NewPhone Wireless, LLC ("NewPhone"), a CMRS provider which is in process of being dissolved; (c) HTH Communications, LLC, a Texas limited liability company, a global and one of the largest refurbished mobile device distributors in the United States, which has been in business for more than fourteen (14) years; (d) SofTel Technologies, LLC, a Texas limited liability company, that provides distribution services to wireless providers; (e) Softel Holdings, LLC ("Softel"), a Texas limited liability company which was formed to acquire 100% ownership interest in TAG Mobility, LLC f/k/a TAG Mobile Bankruptcy Sale Entity, LLC ("TAG Bankruptcy", the successor to TAG Mobile, LLC in bankruptcy as described below),⁴ a limited liability company organized under the laws of the State of Texas; and, through Softel's ownership effective on or around April 26, 2023, (f) TAG Bankruptcy which provides wireless Lifeline services to customers and has been designated an ETC in the following jurisdictions: Arizona, Arkansas, California, Colorado, Iowa, Kentucky, Maine, Maryland, Michigan, Minnesota, Missouri, Nevada, Oklahoma, Pennsylvania, South Carolina, West Virginia and Wisconsin.

³ See DBA Notice.

⁴ See Public Notice DA-22-992 issued September 21, 2022 approving TAG Mobile, LLC's ("TAG Mobile") Amended Compliance Plan which explained the reorganization of TAG Mobile's regulated assets due to bankruptcy to a wholly-owned subsidiary, TAG Bankruptcy, and the subsequent change in ownership to Softel (the "TAG Transaction").

Ms. Marlene H. Dortch January 26, 2024 Page 3

Pursuant to Bankruptcy Court order issued March 29, 2023 bifurcating the TAG Transaction,⁵ TAG Mobile formed TAG Mobile Texas ETC Entity, LLC ("New TAG TX"), a Texas limited liability company, for the purposes of the reorganization of TAG Mobile's regulated Texas assets into New TAG TX, and the transfer of control of New TAG TX to Softel.⁶ New TAG TX received the Texas ETC designation previously held by TAG Mobile and became a wholly-owned subsidiary of Softel. Given Mr. Do's 100% indirect ownership of both companies, New TAG TX merged into AirVoice as part of an internal reorganization.⁷ Thus, the Texas ETC designation originally held by TAG Mobile and transferred to New TAG TX pursuant to bankruptcy court order is now held by AirVoice.⁸ TAG Bankruptcy holds all other TAG Mobile assets (including the TAG Mobile compliance plan) and remains an affiliate of AirVoice. An updated organizational chart is attached hereto as Exhibit A of AirVoice's Second Revised Compliance Plan.

Given that the changes described above do not affect the Company's ownership or operational commitments, AirVoice respectfully requests expeditious approval of this Second Revised Compliance Plan.

Respectfully submitted,

s/Lance J.M. Steinhart

Lance J.M. Steinhart, Esq.
Managing Attorney
Lance J.M. Steinhart, P.C.
1725 Windward Concourse, Suite 150
Alpharetta, Georgia 30005
(770) 232-9200 (Phone)
(770) 232-9208 (Fax)
E-Mail: lsteinhart@telecomcounsel.com

Attorneys for AirVoice Wireless, LLC

Attachments

cc: Nicholas Page

⁵ See Notice of Internal Reorganization filed by TAG Mobile, LLC:

⁵ See Notice of Internal Reorganization filed by TAG Mobile, LLC in WC Docket Nos. 09-197 and 11-42 on January 3, 2024.

⁶ All other regulated assets were transferred to TAG Bankruptcy as described in the TAG Mobile Amended Compliance Plan.

⁷ Documentation of the merger is attached hereto as Exhibit B.

⁸ See attached Exhibit C for approval from the Texas public utility commission. Upon approval from the Universal Service Administrative Company of the transfer of TAG Mobile's Texas study area code to AirVoice, AirVoice will provide notice to TAG Mobile customers of the change in service provider name. Customers will continue to receive service at the same or better rates.