



Agenda Date: 7/16/25  
Agenda Item: IVC

**STATE OF NEW JERSEY**  
**Board of Public Utilities**  
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OFFICE OF CABLE TELEVISION  
AND TELECOMMUNICATIONS

IN THE MATTER OF THE APPLICATION OF TAG ) ORDER  
MOBILITY, LLC D/B/A TAG MOBILE FOR )  
DESIGNATION AS AN ELIGIBLE )  
TELECOMMUNICATIONS CARRIER )  
 ) DOCKET NO. TE24090727

**Parties of Record:**

**H. Henry Shi. Esq.**, TAG Mobility, LLC d/b/a TAG Mobile, LLC  
**Brian O. Lipman, Esq., Director**, New Jersey Division of Rate Counsel

**BY THE BOARD:**

On September 20, 2024, TAG Mobility, LLC d/b/a TAG Mobile ("TAG Mobile " or "Company") filed a petition with the New Jersey Board of Public Utilities ("Board") requesting designation as an Eligible Telecommunications Carrier ("ETC") to provide Lifeline service to qualifying New Jersey consumers ("Petition").<sup>1</sup> By the Petition, TAG Mobile sought ETC designation to provide Lifeline service throughout the State of New Jersey for the purpose of receiving federal Lifeline universal service support. TAG Mobile does not seek designation as an ETC to receive any form of rural, insular, and high-cost area support.

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<sup>1</sup> Lifeline service is a federally funded program that is part of the Universal Service Fund and provides up to \$9.25/month subsidy directly to the ETC that serves the qualified low-income consumer. 47 C.F.R. § 54.403(a).

TAG Mobile is a Texas limited liability company, registered as a foreign LLC in New Jersey. TAG Mobile was created in connection with the bankruptcy reorganization of its predecessor entity, TAG Mobile, LLC.<sup>2</sup> As part of that reorganization, TAG Mobile's assets were divided between two (2) newly created entities, both of which were acquired indirectly by Mr. Henry Hung Do.<sup>3</sup> One (1) of these entities, TAG Mobile Bankruptcy Sale Entity, LLC ("TAG Bankruptcy"), held the assets, including ETC designations, for all of the states served by TAG Mobile except Texas. TAG Bankruptcy was acquired by Softel Holdings, LLC (which in turn is wholly owned by Mr. Do), and became TAG Mobile upon emergence from bankruptcy.

TAG Mobile is a Mobile Virtual Network Operator ("MVNO") providing commercial mobile radio service ("CMRS") (voice and broadband Internet access) utilizing AT&T's wireless networks as its underlying provider. According to the petition, the Company has been designated as an ETC in the following nineteen (19) states: Arizona, Arkansas, California, Colorado, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Michigan, Minnesota, Missouri, Nevada, Oklahoma, Pennsylvania, South Carolina, West Virginia, and Wisconsin.

The Lifeline program provides qualifying low-income consumers discounts for voice, broadband Internet, or bundled voice-broadband packages to help ensure access to affordable communications services. To be eligible for participation in the Lifeline program, the Federal Communications Commission ("FCC") requires consumers to either have an income that is at or below 135% of the Federal Poverty Guidelines or participate in certain federal assistance programs, such as the Supplemental Nutrition Assistance Program ("SNAP"), Medicaid, Federal Public Housing Assistance, Supplemental Security Income, the Veterans and Survivors Pension Benefit, or certain Tribal Programs.<sup>4</sup>

The Board has jurisdiction to designate Wireless ETCs in accordance with Section 214(e)(2) of the federal Communications Act of 1934 ("Act"), as amended.<sup>5</sup> The FCC has exclusive jurisdiction to regulate the rates and conditions of market entry of mobile services.<sup>6</sup> However, states are expressly permitted to regulate the "other terms and conditions" of commercial mobile services and approve ETC designations.<sup>7</sup>

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<sup>2</sup> In re Tag Mobile, LLC, No. 17-33791-sgj7-11, Doc 511, Order Granting Motion to Sell Substantially All of the Debtor's Assets Free and Clear and Liens, Claims, and Encumbrances (Bankr. N.D. Tex. March 29, 2023).

<sup>3</sup> Mr. Do acquired the regulated assets, but not the liabilities that had been accumulated by these entities. See Id. at 7 ("The transfer of the Regulated Assets from the Debtor to the Existing TAG Subsidiary and the Texas TAG Subsidiary free and clear of all Claims is approved an authorized....Any claims against the Regulated Assets, membership Interests, or the Unregulated Assets shall attach to the proceeds of the sale....").

<sup>4</sup> See 47 C.F.R. § 54.409.

<sup>5</sup> 47 U.S.C. 214(e)(2).

<sup>6</sup> See 47 U.S.C. § 332(c)(3)(A).

<sup>7</sup> Id.

## **Petition**

In the Petition, the Company asserted that it meets all the statutory and regulatory requirements of the FCC's Lifeline and Link Up Reform Order,<sup>8</sup> the Lifeline Modernization Order,<sup>9</sup> and the Fifth Report and Order<sup>10</sup> for designation as an ETC in the State of New Jersey. Section 214(e)(2) of the Act and 47 C.F.R. § 54.201(d) require that ETCs meet the following criteria for designation as an ETC:

- 1) Common carrier status;
- 2) Offer all the supported services in its Lifeline service offering;
- 3) Offer Lifeline service throughout its designated ETC service area;
- 4) Advertise the availability of Lifeline service; and
- 5) Meet all requirements for designation as an ETC for purposes of providing Lifeline services.

By the Petition, TAG Mobile contends that it satisfies the existing criteria established under federal law,<sup>11</sup> the FCC rules and orders,<sup>12</sup> and applicable New Jersey requirements. TAG Mobile stated that it:

1. Is a common carrier.<sup>13</sup>
2. Will provide all supported services required by 47 C.F.R. §54.101(a).
3. Will advertise the availability of supported services and rates using media of general distribution as required by 47 C.F.R. § 54.201(d)(2).

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<sup>8</sup> In re Lifeline and Link Up Reform and Modernization, Lifeline and Link Up, Federal-State Joint Board on Universal Service, Advancing Broadband Availability Through Digital Literacy Training, WC Docket No. 11-42, WC Docket No. 03-109, CC Docket No. 96-45, WC Docket No. 12-23, Report and Order and Further Notice of Proposed Rulemaking, FCC 12-11 (rel. Feb. 6, 2012) ("Lifeline and Link Up Reform Order").

<sup>9</sup> In re Lifeline and Link Up Reform and Modernization, Telecommunications Carriers Eligible for Universal Service Support, Connect America Fund, WC Docket No. 11-42, WC Docket No. 00-197, WC Docket No. 10-90, Third Report and Order, Further Report and Order, and Order on Reconsideration, FCC 16-38 (rel. Apr. 27, 2016) ("Third Report and Order" or "Lifeline Modernization Order").

<sup>10</sup> In re Bridging the Digital Divide for Low-Income Consumers, Lifeline and Link Up Reform and Modernization, Telecommunications Carriers Eligible for Universal Service Support, WC Docket No. 17-287, WC Docket No. 11-42, WC Docket No. 09-197, Fifth Report and Order, Memorandum Opinion and Order and Order on Reconsideration, and Further Notice of Proposed Rulemaking, FCC 19-111 (rel. Nov. 14, 2019) ("Fifth Report and Order").

<sup>11</sup> 47 C.F.R. § 54.202(a)(1).

<sup>12</sup> 47 C.F.R. § 54.201(d). In its USF/ICC Transformation Order, the FCC modified the required supported services in 47 C.F.R. § 54.101 and the additional requirements for designation as an ETC in 47 C.F.R. § 54.202. In re Connect America Fund, Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161, released November 18, 2011 ("USF/ICC Transformation Order").

<sup>13</sup> See 47 U.S.C. § 332(c)(1)(A).

4. Will provide Lifeline service wherever its underlying, facilities-based providers have wireless coverage.
5. Will certify and comply with the service requirements applicable to the low-income support that it receives pursuant to 47 C.F.R. § 54.202(a)(1)(i).
6. Demonstrates it has the ability to remain functional in emergency situations pursuant to 47 C.F.R. § 54.202(a)(2).
7. Satisfies consumer protection and service quality standards, pursuant to 47 C.F.R. § 54.202(a)(3).
8. Has demonstrated that it is financially and technically capable of providing Lifeline-supported services pursuant to 47 C.F.R. § 54.202(a)(4).
9. Will provide all services supported by the universal service program, as detailed in 47 C.F.R. § 54.101(a), throughout New Jersey.
10. Will comply with certification and verification requirements in accordance with 47 C.F.R. § 54.410.
11. Will comply with the requirements of the National Lifeline Accountability Database (“NLAD”) and 47 C.F.R. § 54.404 of the FCC’s rules.
12. Will provide the Board a copy of its annual certifications and Lifeline recertification results pursuant to 47 C.F.R. § 54.416 (i.e., FCC Form 555), as well as a copy of its annual report filed pursuant to 47 C.F.R. § 54.422 (i.e., FCC Form 481), and will comply with applicable Board reporting requirements for Lifeline ETCs.
13. Will comply with rules and regulations imposed by the Board.

As a CMRS provider and as a common carrier, TAG Mobile indicated that it would provide services to consumers by using the underlying wireless networks of AT&T (“AT&T” or its “Underlying Carrier”) on a wholesale basis.

TAG Mobile asserted that it is able to provide all of the supported voice telephony services required by 47 C.F.R. § 54.101(a) as follows:

1. Voice Grade Access to the Public Switched Telephone Network (“PSTN”) through the purchase of wholesale CMRS services from its Underlying Carrier.
2. Minutes of Use for Local Usage, at no additional charge by offering rate plans that provide its customers with minutes of use for local service at no additional charge.
3. Access to Emergency Services by providing 911 and Enhanced 911 access for all of its customers free of charge to the extent the local government in its service area has implemented 911 or E911 systems.

4. Toll Limitation to qualifying low-income consumers. The FCC has determined that toll limitation is no longer deemed a supported service.<sup>14</sup>

TAG Mobile indicated that it recognizes that Section 214(e)(1)(A) of the Act states that ETCs shall offer services, at least in part, over their own facilities, and that Section 54.201(i) of the FCC's Rules [47 C.F.R. § 54.201(i)] prohibits state commissions from designating as an ETC a telecommunications carrier that offers services exclusively through the resale of another carrier's services. However, the FCC has granted forbearance from enforcement of this facilities requirement to carriers seeking Lifeline-only ETC designation.<sup>15</sup> In addition, with respect to carriers seeking to provide Lifeline-only service, the FCC authorized forbearance from the requirement that an ETC's service area conform to the service area of any rural telephone company serving the same area.<sup>16</sup> In light of this forbearance, the Board may grant designation to ETCs such as TAG Mobile in rural areas, provided all other applicable requirements are met.

Pursuant to Title I, section 10(e) of the Act:<sup>17</sup> "[a] State commission may not continue to apply or enforce any provision of this chapter that the [Federal Communications] Commission has determined to forbear from applying under subsection (a) of this section." As such, TAG Mobile contended that the Board is required by Section 10(e) to act in accordance with the FCC's grant of forbearance, and therefore, may not apply the facilities-based requirement to TAG Mobile. Accordingly, TAG Mobile asserted that the Board has the authority under Section 214(e)(2) of the Act to grant TAG Mobile's request for designation as an ETC throughout the State of New Jersey.

In the Petition, TAG Mobile stated that it intends to provide an easy-to-use, competitive, and highly affordable wireless telecommunications service to qualified consumers who have either no other service alternatives or who choose a wireless prepaid solution instead of traditional services. TAG Mobile's current pricing plan is as follows:

**Lifeline Plan Cost: \$0 / month**

**Plan Includes:**

Free 4.5GB High Speed 5G+ Internet  
Unlimited Talk  
Unlimited Text  
Unlimited International Calling to 80+ Countries Including Canada and Mexico

**Features:**

Free SIM Kit or eSIM  
Free Shipping  
Free Wifi-Calling

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<sup>14</sup> Lifeline and Link up Reform Order at ¶ 367.

<sup>15</sup> Lifeline and Link up Reform Order at ¶ 368.

<sup>16</sup> In re Telecommunications Carriers Eligible for Support, Lifeline and Link Up Reform, WC Docket No. 09-197, WC Docket No. 11-42, Memorandum Opinion and Order, FCC 13-44 ¶ 1 (rel. April 15, 2013) [citing 47 U.S.C. §§ 160 and 214(e)(5); 47 C.F.R. 54.207(b)].

<sup>17</sup> 47 U.S.C. § 160(e)

Free Call to 911  
Free 411 Directory Assistance  
Caller ID, Call Waiting, 3-Way Calling,  
Voicemail  
Nationwide Coverage  
24/7 Customer Support  
Cashback, Freebies from Loyalty programs

Additional terms and conditions for TAG Mobile's Lifeline service are available at <https://tagmobile.com/terms-conditions>.

In response to a discovery request from Board Staff ("Staff") dated May 15, 2025, TAG Mobile stated that it would offer free and discounted smartphones and associated discounted prices for new and existing customers. All of the smartphones that TAG Mobile offers to users are refurbished. Customers have the option of bringing their own devices to use with TAG Mobile's Lifeline service, subject to technical compatibility. TAG Mobile also stated that customers would be able to call customer service by dialing 611 from their activated handsets. Calls to customer service are initially answered by an automated system, though customers have the option to request a live representative between the hours of 8AM and 5PM CT.

FCC rules require ETCs to certify and verify a Lifeline customer's initial and continued eligibility.<sup>18</sup> Customers in New Jersey can apply to the National Eligibility Verifier ("National Verifier") via mail or online.<sup>19</sup> TAG Mobile indicated that it would use the National Verifier to determine initial and ongoing eligibility of New Jersey Lifeline subscribers as required by the FCC. TAG Mobile utilizes the standard Lifeline application forms as required by FCC rules, and thus complies with the disclosure and information collection requirements in 47 C.F.R. § 54.410(d).<sup>20</sup> In order to combat waste, fraud, and abuse, the Company indicated that it would comply with the requirements of NLAD to determine if a customer is currently receiving a Lifeline benefit.

TAG Mobile claims it has built an automated system to process and validate the Company's data from the NLAD Lifeline Claims System to ensure that all customers that did not meet the FCC's usage requirements are not claimed, to ensure that duplicate claims are not submitted for the same household for the same month, and to ensure that all lines are properly de-enrolled when the customer requests or when otherwise required by rules, including for non-usage.

The Company claimed that designation of TAG Mobile as an ETC would further competition for wireless Lifeline service and would significantly benefit low-income consumers eligible for Lifeline services in New Jersey, the intended beneficiaries of universal service.

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<sup>18</sup> See, 47 C.F.R. § 54.410.

<sup>19</sup> The National Verifier launched in New Jersey on October 11, 2019.

<sup>20</sup> FCC Wireline Competition Bureau Provides Guidance on Universal Forms for the Lifeline Program, WC Docket No. 11-42, Public Notice, "Wireline Competition Bureau Provides Guidance on Universal Forms for the Lifeline Program," DA 18-161 (rel. Feb. 20, 2018). The standard application/certification forms are available on Universal Service Administrative Company's ("USAC's") website (See USAC, Lifeline Forms, <http://www.usac.org/li/tools/forms/default.aspx> ).

By letter dated May 28, 2025 the New Jersey Division of Rate Counsel submitted comments to the Board on the Petition and did not oppose approval if the Board determines that TAG Mobile meets the ETC designation requirements.

### **DISCUSSION AND FINDINGS**

To qualify as a Lifeline-only ETC, carriers must offer Lifeline subscribers Lifeline-supported voice service (mobile or landline), broadband internet service, or a package of voice and broadband service. The Board **HEREBY FINDS** that TAG Mobile has demonstrated that it meets or exceeds all of the current FCC requirements and has pledged to comply with any existing or proposed federal requirements. The Board, however, requires the Company to adhere to the following as conditions of approval:

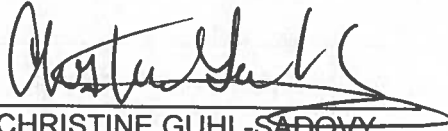
- 1) To continue to work with the National Verifier in order to prevent waste, fraud, and abuse of the Lifeline program;
- 2) To submit to the Board total federal funds received and the number of customers served in New Jersey. This information must be submitted with a certification made by an officer of the Company attesting to its accuracy;
- 3) To provide any other data or information deemed necessary by Staff to evaluate compliance with all federal and state requirements;
- 4) To provide the Board a copy of its annual certifications and Lifeline recertification results pursuant to 47 C.F.R. § 54.416 (i.e., FCC Form 555), as well as a copy of its annual report filed pursuant to 47 C.F.R. § 54.422 (i.e., FCC Form 481), and comply with applicable Board reporting requirements for Lifeline ETCs.
- 5) To comply with all FCC rules and reporting requirements as well as USAC audit requirements.

TAG Mobile, in its Petition and responses to Staff's discovery requests, has indicated that it will comply with the FCC and Board requirements. After careful review of the record, the Board is satisfied that TAG Mobile meets and exceeds the relevant criteria established to receive approval for designation as an ETC from this Board. Therefore, the Petition is **HEREBY APPROVED** as conditioned herein. The Board **HEREBY DIRECTS** that the Director of the Office of Cable Television and Telecommunications, with the assistance of the Office of the Attorney General, if such assistance is deemed necessary, send the appropriate notice of this Order designating TAG Mobile as an ETC to the FCC and USAC. TAG Mobile's ETC designation may, at any time, be suspended or revoked by order of the Board.

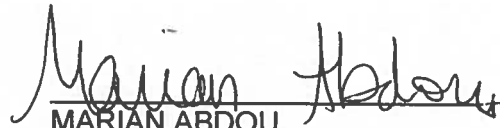
This Order shall be effective on July 23, 2025.

DATED: July 16, 2025

BOARD OF PUBLIC UTILITIES  
BY:

  
CHRISTINE GUHL-SADOVY  
PRESIDENT

  
DR. ZENON CHRISTODOULOU  
COMMISSIONER

  
MARIAN ABDOU  
COMMISSIONER

  
MICHAEL BANGE  
COMMISSIONER

ATTEST:   
SHERRI L. LEWIS  
BOARD SECRETARY

I HEREBY CERTIFY that the within  
document is a true copy of the original  
in the files of the Board of Public Utilities.



IN THE MATTER OF THE APPLICATION OF TAG MOBILITY, LLC D/B/A TAG MOBILE FOR  
DESIGNATION AS AN ELIGIBLE TELECOMMUNICATIONS CARRIER

DOCKET NO. TE24090727

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