



GVNW CONSULTING, INC.

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May 24, 2016

Ms. Amy Gilbert
Secretary to the Commission
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

RE: Docket No. 16-MLTT-034-KSF
*In the Matter of the Audit of McLeod USA Telecommunications Services, L.L.C. by the
Kansas Universal Service Fund (KUSF) Administrator to K.S.A. 2014 Supp. 66-2010(b)
for KUSF Operating Year 18, Fiscal Year March 2014 - February 2015.*

Dear Ms. Gilbert:

On May 5, 2016, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting GVNW Consulting Inc.'s (GVNW) Audit Report and directing McLeod USA Telecommunications Services, L.L.C. (McLeod or Company) to: 1) discontinue reporting calculated revenues to the KUSF no later than the end of calendar year 2016; and 2) to provide copies or screen images of customer bills to GVNW that clearly identify the KUSF surcharge as a separate line item with 45 days of the end of the 2nd Quarter of 2016. Upon GVNW's receipt, review and verification of McLeod's bills or screen images provided in response to requirement number 2 above, GVNW was directed to submit a Compliance Report to the Commission.

On May 24, 2016, McLeod provided copies of the customer bills that clearly demonstrate the KUSF surcharge as a separate line item.

Sincerely,

A handwritten signature in black ink, appearing to read "DW", is written over a horizontal line.

David Winter
Senior Consultant

cc: Sandy Reams

CERTIFICATE OF SERVICE

I hereby certify that on this 24th day of May, 2016, the above Kansas Universal Service Fund Audit Report was e-filed with the Kansas Corporation Commission and a copy was sent via electronic mail and/or U.S. Mail to:

Kansas Corporation Commission
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David G. Winter