

April 19, 2024

Ms. Lynn M. Retz
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

RE: Docket No. 24-GARZ-120-KSF

In the Matter of the Audit of Garmin Services, Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 26, Fiscal Year March 2022 - February 2023

Dear Ms. Retz:

On February 13, 2024, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting Vantage Point Solutions' (VPS) Audit Report and directed Garmin Services, Inc. (Garmin or Company) to: (1) file audit True-ups for Fiscal Years (FYs) 25, 26, and 27 to exclude SMS services, Maintenance Rudics and Maintenance SBD revenues from its reporting; (2) issue one-time billing credits in the amount of \$79,385.04 to its affected customers, on a pro-rata basis; (3) update its KUSF reporting procedures to exclude Maintenance Rudics and Maintenance SBD revenues from its reporting; and (4) provide VPS with four (4) customer bills supporting that the refund process has been completed.

The KCC also directed the Company to file an affidavit, signed by an officer of the Company, attesting that the Company: (1) corrected its KUSF reporting procedures to omit SMS services, Maintenance Rudics, and Maintenance SBD from its reporting revenues, correct its billing system to exclude KUSF surcharge collection from SMS services, Maintenance Rudics, and Maintenance SBD; and (2) issued refunds through one-time billing credits, totaling \$79,385.04, to its affected customers on a pro-rata basis. These actions were to be taken within 60 days of the issuance of the Order, or April 15, 2024.

On April 8, 2024, the Company filed the affidavit in the Docket, attesting that it: (1) issued one-time billing credits in the amount of \$85,650.86 to its affected customers; (2) updated its billing system to exclude KUSF surcharge collection from SMS services, Maintenance Rudics, and Maintenance SBD services; and (3) updated its reporting procedures to exclude the reporting of SMS revenues.

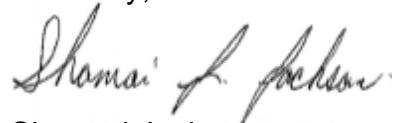
It should be noted that the difference of the credits issued by Garmin between the Order and the affidavit is due to VPS requesting the revenue data through December 2023, as this is when the on-site visit was conducted, and Garmin correcting its revenues through February 2024.

On April 8, 2024, Garmin provided VPS with four (4) customer invoices verifying that the refund process has taken place.

On April 9, 2024, the Company submitted the annual True-ups for FYs 25, 26, and 27 to omit SMS services, Maintenance Rudics, and Maintenance SBD services from its reporting revenues.

VPS recommends that the Commission determine Garmin is in compliance with the Commission's Order and that Docket No. 24-GARZ-120-KSF be closed.

Sincerely,

A handwritten signature in cursive script that reads "Shomari L. Jackson".

Shomari Jackson