

May 31, 2024

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

RE: Docket No. 24-KSFT-114-KSF

In the Matter of the Audit of Kansas Fiber Network, LLC 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 29, 2024, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting Vantage Point Solutions' (VPS) Audit Report and directed Kansas Fiber Network, LLC (KFN or Company) to: (1) file audit True-ups for Fiscal Years (FYs) 25, 26, and March through October 2023, to report its late fee revenue, installation fee revenue, and private line revenues; (2) remit \$27,849.64 to the KUSF; (3) update its billing system to assess the KUSF surcharge on late fee and installation fee revenues; and (4) update its reporting procedures to include reporting of late fee and installation fee revenues. These actions were to be taken within 60 days of the issuance of the Order, or April 29, 2024.

On January 11, 2024, the Company submitted the annual True-ups for FYs 25, 26, and March 2023 through October 2023 to report its late fee revenue, installation fee revenue, an private line revenues.

On January 18, 2024, the Company remitted \$27,750.24 to the KUSF. It should be noted that the difference of the remittance amounts was due to an error that was made when calculating the audit adjustments.

On April 15, 2024, VPS reached out to the Company to provide a courtesy reminder of the Company's compliance due date. However, the Company never responded.

On April 22, 2024, VPS reached out to the Company again to send another courtesy reminder of the Company's compliance due date. Again, the Company did not respond to VPS.

On April 29, 2024, VPS reached out to the Company to send a final courtesy reminder to the Company's compliance due date. The Company did not respond to VPS.

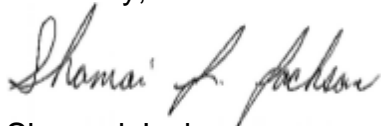
On May 30, 2024, the Company reached out to VPS to discuss its compliance issues. VPS informed the Company that it needed to file the affidavit in the Docket, as it was directed by the Commission in its Order.

On May 30, 2024, the Company filed the affidavit in the Docket, attesting that it: (1) filed audit True-ups for FYs 25, 26, and March 2023 through October 2023, to report its late fee revenue, installation fee revenue, and private line revenues; (2) remitted \$27,750.24 to the KUSF; (3) updated its billing system to assess the KUSF surcharge on late fee and installation fee revenues; and (4) updated its KUSF reporting procedures to include reporting of late fee and installation fee revenues.

It should be noted that the Company stated that due to its billing system, it would be difficult to assess the KUSF surcharge to its late fee revenue. Thus, to remedy that deficiency, it will no longer assess late fees to its Kansas customers.

VPS recommends that the Commission determine Kansas Fiber Network is in compliance with the Commission's Order and that Docket No. 24-KSFT-114-KSF be closed.

Sincerely,

A handwritten signature in cursive script, appearing to read "Shomari L. Jackson".

Shomari Jackson