

September 18, 2024

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

**RE: Docket No. 25-DWMZ-113-KSF (Company Code KS006513)**

***In the Matter of the Audit of Daywalker Mobile, Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 27, Fiscal Year March 2023-February 2024***

Dear Ms. Retz:

In its August 6, 2024 Order, the Kansas Corporation Commission (KCC) directed Vantage Point Solutions (VPS) to perform a KUSF carrier audit of Daywalker Mobile, Inc. (Daywalker or Company) to ensure that the data submitted to the KUSF via the KUSF CRWs, the assessments paid, and the calculation and application of the flow-through surcharge billed to and collected from Daywalker's customers, if applicable, are appropriate and accurate.

The KCC directed VPS to file two (2) versions of the audit report with the KCC; one (1) version containing confidential information and one (1) version with the confidential data redacted for public disclosure. Daywalker's audit does not require a separate confidential report; therefore, only the enclosed public audit report for Daywalker is being filed.

Copies of the supporting documentation, including VPS' audit work papers and information provided by the company, are not included with the audit report, but are available from VPS, upon request.

Sincerely,



Dennis C. Smith, CPA

cc: Steve Garrett - [steve.garrett@ks.gov](mailto:steve.garrett@ks.gov)

## CERTIFICATE OF SERVICE

I hereby certify that on this 18<sup>th</sup> day of September, 2024, 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:

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Dennis C. Smith, CPA

**Vantage Point Solutions, Inc.**  
**Audit Report for**  
**Daywalker Mobile, Inc.**

**From:** Dennis Smith, Auditor

**Company Personnel:** Mark Lammert CPA, Attorney-in-Fact  
Kathy Yakel, Tax Preparer  
Sky Johnson, Point-of-Contact

**Date:** September 18, 2024

**Site-Visit:** Desk Audit

**KUSF Status:** Current with Reporting & Payment obligations

**Re:** Docket No. 25-DWMZ-113-KSF

*In the Matter of the Audit of Daywalker Mobile, Inc., by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 27, Fiscal Year March 2023 – February 2024*

**Audit Summary**

Pursuant to the Kansas Corporation Commission's (KCC or Commission) August 6, 2024 Order, Vantage Point Solutions, Inc. (VPS) conducted an audit of Daywalker Mobile, Inc. (Daywalker or Company) based on the Kansas Universal Service Fund (KUSF) Revised Audit Procedures adopted for KUSF Fiscal Year 27 (FY 27).<sup>1</sup> VPS did not identify any KUSF reporting deficiencies during the course of the audit of Daywalker and the Company is current with its KUSF obligations.

Daywalker agrees with this Audit Report.

VPS recommends the Commission issue an Order to: (1) adopt this Audit Report; and (2) close this Docket.

**Background**

During the course of the audit, VPS issued fourteen (14) Data Requests (DRs) to Daywalker.

Daywalker is a wireless data carrier headquartered in Bartlesville, OK.

The Company states it does not have any Kansas customers at this time; therefore, it is not required to report revenue and pay assessments to the KUSF until such time as

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<sup>1</sup> Order Accepting VPS' KUSF Proposed Revisions to Selection Criteria and Carrier Review Procedures, Docket No. 23-GIMT-261-GIT, July 2, 2024 (23-261 Order).

revenue is generated.<sup>2</sup> The KUSF Administrator's records show that the Company has reported zero (0) Kansas retail intrastate revenues to the KUSF since it began operating in Kansas on May 1, 2023.<sup>3</sup>

### **Current KUSF Obligations**

The Company is current with its KUSF obligations.<sup>4</sup>

### **Current Audit Findings**

VPS conducted the audit of Daywalker in accordance with the KUSF Audit Procedures adopted by the KCC.<sup>5</sup> Based on the referenced procedures, VPS did not identify any audit findings and provides the following recommendation:

**Recommendation:** VPS recommends the Commission issue an Order to adopt this Audit Report and close the Docket.

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<sup>2</sup> Order Setting the Kansas Universal Service Fund Assessment Rate for Year Ten and Establishing Reporting Requirements, Docket No. 06-GIMT-332-GIT, January 23, 2006 (06-332 Order).

<sup>3</sup> Confirmed with the Fund Administrator on Sep. 17, 2024.

<sup>4</sup> *Id.*

<sup>5</sup> 23-261 Order.