



GVNW CONSULTING, INC.

2270 LA MONTANA WAY (80918)
COLORADO SPRINGS, CO
TEL. 719.594.5800
FAX 719.594.5803
www.gvnw.com

January 19, 2016

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

RE: Docket No. 15-OOMC-052-KSF
*In the Matter of the Audit of Ooma, Inc. by the Kansas Universal Service Fund (KUSF)
Administrator to K.S.A. 2013 Supp. 2010(b) for KUSF Operating Year 17, Fiscal Year
March 2013 - February 2014.*

Dear Ms. Gilbert:

On September 21, 2015, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting GVNW Consulting Inc.'s (GVNW) First Compliance Report and directed: 1) the KUSF Administrator to make a one-time refund of \$2,495.06 to the Company for over-payment of its assessments; and 2) Ooma, within sixty (60) days from the date of such Order, to issue refunds in the amount of \$556.55 through one-time equal billing credits to its current customers. Upon completion of the refunds, the KCC directed the Company to provide GVNW with a signed affidavit attesting to the issuance of the refunds, the total amount refunded to customers, and copies of customer bills to substantiate that Ooma issued the refunds. Upon Ooma's completion of the aforementioned requirements, GVNW was directed to submit a Second Compliance Report to the Commission.

On November 13, 2015, Ooma provided copies of the required customer bills and submitted a notarized affidavit (Attachment A) attesting to the issuance of a refund of \$354.27; \$202.28 less than the amount ordered by the KCC. Through the refund process, the Company realized that the information provided to GVNW included International Prepaid Call Fund¹ revenues. The international prepaid revenues were not reported to the KUSF² and the KUSF surcharge was not collected from the Company's customers.³ Ooma submitted, to the KUSF, True-ups for Operating Years 17 and 18 and quarterly Audit True-ups for Operating Year 19 to reflect the \$208.28 over-payment and on January 14, 2016, Ooma paid the aforementioned amount to the KUSF.

¹ Response to Data Request No. 12.a, stating this Fund is for prepaid, "Pay as you go" international calling service plans.

² Response to Data Request No. 12.b.

³ Response to Data Request No. 12.c.

In addition, instead of issuing the refund through one-time equal billing credits to its current customers, Ooma was able to specifically identify each customer that subscribed to one of the Company's International calling plans and issued the refund to the identified international customers. GVNW agrees that this is the most accurate refund methodology.

GVNW recommends that Docket No. 15-OOMC-052-KSF be closed.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Winter', with a long horizontal stroke extending to the right.

David Winter
Senior Consultant

cc: Sandy Reams

CERTIFICATE OF SERVICE

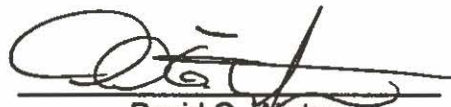
I hereby certify that on this 19th day of January, 2016, the above Kansas Universal Service Fund First Compliance Report was e-filed with the Kansas Corporation Commission and a copy was sent via electronic mail and/or U.S. Mail to:

Kansas Corporation Commission
1500 S.W. Arrowhead Road
Topeka, KS 66604

Otto Newton, Litigation Counsel
Otto Newton
1500 SW Arrowhead Road
Topeka, KS 66604
Email: o.newton@kcc.ks.gov

Regulatory & Government Affairs
OOMA, Inc.
1880 Embarcadero Road
Palo Alto, CA 94303

Pranali Khadpe
Program Manager
OOMA, Inc.
1880 Embarcadero Road
Palo Alto, CA 94303
Email: Pranali.khadpe@ooma.com



David G. Winter