

September 15, 2021

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

RE: Docket No. 21-CSCZ-062-KSF
*In the Matter of the Audit of Consumer Cellular, Inc. by the Kansas Universal Service Fund (KUSF)
Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Fiscal Year 23, March 2019-February 2020*

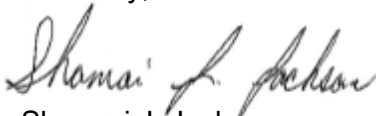
Dear Ms. Retz:

On July 8, 2021, Kansas Corporation Commission (KCC or Commission) issued an Order adopting GVNW's – A Vantage Point Company (GVNW) Audit Report and directed Consumer Cellular, Inc. to: (1) file audit True-up Reports for March 2018 through February 2021 (FYs 22 – 24) to correctly report revenues, including Returned Check Charges; (2) file an affidavit from a corporate officer attesting that the Company reviewed its reporting discrepancies, identified the basis for the revenue variance, provide a summary explanation of why the variance occurred, and confirmation that it corrected its reporting deficiencies; and (3) remit \$4,760.69 to the KUSF. These actions were to be taken within 60 days of the issuance of the Order, or September 7, 2021.

On August 25, 2021, the Company filed audit True-up reports for March 2018 through February 2020 to report correctly report its revenues, including the Returned Check Charges. Also on August 25, 2021, the Company submitted an affidavit, signed by an officer of the Company, attesting that the Company reviewed its reporting discrepancies, identified a basis for the revenue variance, and confirmation that it corrected its reporting deficiencies. On September 7, 2021, Consumer Cellular filed the audit True-up report for March 2020 – February 2021 to correctly report its revenues, including Returned Check Charges. On September 8, 2021, VPS filed the affidavit on behalf of the Company. On September 10, 2021, the Company remitted \$4,772.87 to the KUSF. GVNW found no discrepancies with Consumer Cellular's compliance with the July 8, 2021 Order.

GVNW recommends that the Commission determine Consumer Cellular is in compliance with the Commission's Order and that Docket No. 21-CSCZ-062-KSF be closed.

Sincerely,



Shomari J. Jackson
Consultant

CERTIFICATE OF SERVICE

I hereby certify that on this 15th day of September 2021, 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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TOPEKA, KS 66604

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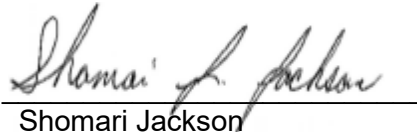
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