

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Before Commissioners: Andrew J. French, Chairperson
 Dwight D. Keen
 Annie Kuether

In the Matter of the Audit of Skype)
Communications US Corporation by the)
Kansas Universal Service Fund (KUSF)) Docket No. 24-SCUV-113-KSF
Administrator Pursuant to K.S.A. 66-2010(b))
for KUSF Operating Year 26, Fiscal Year)
March 2022-February 2023.)

ORDER ADOPTING AUDIT REPORT AND CLOSING THE DOCKET

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and determination. Having examined its files and record, and being duly advised in the premises, the Commission finds and concludes as follows:

1. On August 17, 2023, the Commission directed Vantage Point Solutions (VPS) to perform an audit of Skype Communications US Corporation (Skype) for Kansas Universal Service Fund (KUSF) purposes.

2. On April 16, 2024, VPS filed its Audit Report, indicating Skype had no audit deficiencies for Operating Year 26 from March 2022 to February 2023. The Audit Report stated Skype is current with its KUSF obligations.

3. VPS conducted the audit of Skype in accordance with the Commission's KUSF Review Procedures. Skype is a provider of Interconnected Voice over Internet Protocol (VoIP) services and is headquartered in Reno, Nevada. It is not an Eligible Telecommunications Carrier (ETC) and, therefore, does not offer Lifeline services to its customers. Based on its review, VPS found Skype reports revenue and remits its assessment to the KUSF monthly based on the

unbundled service price for Kansas assessable revenue. It uses the same allocation methodology for Federal Universal Service Fund purposes. In accordance with its determination that no reporting deficiencies were found, VPS recommended closing the docket.

4. The Commission has reviewed VPS's Audit Report, filed April 16, 2024, and concludes it should be adopted with the docket being closed.

IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts Vantage Point Solutions' Audit Report filed April 16, 2024, and determines the Docket shall be closed.

B. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).¹

C. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further orders as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 04/25/2024



Lynn M. Retz
Executive Director

BWB

¹ K.S.A. 66-118b; K.S.A. 77-503(c); and K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

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I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 04/25/2024.

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