

**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 Garmin Services,)
Inc. by the Kansas Universal Service Fund)
(KUSF) Administrator Pursuant to K.S.A. 66-) Docket No. 24-GARZ-120-KSF
2010(b) for KUSF Operating Year 26, Fiscal)
Year March 2022-February 2023.)

**ORDER ACCEPTING AND ADOPTING
COMPLIANCE REPORT AND CLOSING DOCKET**

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and decision. Having reviewed its files and records and being duly advised in the premises, the Commission makes the following findings:

1. On August 17, 2023, the Commission directed Vantage Point Solutions (VPS) to perform an audit of Garmin Services, Inc. (Garmin) for Kansas Universal Service Fund (KUSF) purposes.
2. On February 5, 2024, VPS filed its Audit Report making two findings for Garmin as a result of the audit for Operating Year 26,¹ with regard to the over collection of a surcharge on SMS revenues and some data services. VPS advised having Garmin file audit True-ups for Fiscal Years 25, 26, and 27 to exclude certain services, issue one-time billing credits, update its KUSF reporting procedures and provide customer bills supporting that this process had been completed.
3. The Commission issued an Order on February 13, 2024, adopting the recommendations of VPS. On April 19, 2024, VPS issued a Compliance Report indicating Garmin

¹Garmin Services, Inc. FY26 Final Audit Report (Feb. 5, 2024).

provided the requested documentation. VPS stated Garmin had fulfilled all the requirements of the Order and was in compliance with Commission directives and recommended the docket be closed.

4. The Commission has reviewed the Compliance Report filed by VPS in this matter and finds it should be adopted, closing the Docket.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:


A. The Commission accepts and adopts Vantage Point Solutions' Compliance Report filed April 19, 2024, and determines the Docket 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).²

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 05/14/2024



Lynn M. Retz
Executive Director

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²K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

24-GARZ-120-KSF

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 05/14/2024.

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