

September 11, 2025

Ms. Celeste Chaney-Tucker
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027
celeste.chaney-tucker@ks.gov

RE: Docket No. 25-DPIV-107-KSF

In the Matter of the Audit of Dialpad, 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. Chaney-Tucker:

On February 11, 2025, the Kansas Corporation Commission (KCC or Commission) issued an Order Adopting Vantage Point Solutions' (VPS) Audit Report and directed Dialpad, Inc. (Dialpad or Company) to:

- (1) File audit True-ups for FYs 26, 27, and 28, through November 2024, to exclude e911 and Fax Over IP revenues from its reporting, to exclude the interstate revenues from its reporting and include the amount collected from subscribers in Box C of its CRW;
- (2) Issue one-time billing credits to customers, on a pro-rata basis, for a total amount of \$6,273.55;
- (3) Update its billing system to exclude KUSF surcharge collection from e911 and Fax Over IP revenues;
- (4) Update its KUSF reporting procedures to exclude e911 and Fax Over IP revenues from its reporting and to include the KUSF surcharge collection collected from customers in Box C of the CRWs;
- (5) Submit a pleading affirming its use of a company-specific traffic factor study to allocate revenue between the interstate and intrastate jurisdictions, the period(s) the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both Federal and Kansas USF purposes;
- (6) Provide VPS with ten (10) customer bills supporting that the refund process has been completed; and,

- (7) File an affidavit, signed by an officer of the Company, attesting that the Company:
- (a) Corrected its KUSF reporting procedures to omit e911 and Fax Over IP revenues from its reporting, interstate revenues from its reporting on the uncollectibles line of the CRWs, and include the amount collected from subscribers in Box C;
 - (b) Corrected its billing system to exclude KUSF surcharge collection from e911 and Fax Over IP revenues;
 - (c) Submitted a pleading affirming its use of a company-specific traffic factor study to allocate revenues between the interstate and intrastate jurisdictions, the periods the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both Federal and Kansas USF purposes; and
 - (d) Issued one-time billing credits to customers, on a pro-rata basis, for a total amount of \$6,723.55; and provided VPS with ten (10) customer bills verifying that the refund process has been completed. The affidavit should provide the date the corrective actions were implemented. These actions were to be taken within 60 days of the issuance of the Order, or April 14, 2025.

On April 3, 2025, the Company submitted audit True-ups for FYs 26, 27, and 28, through November 2024, to exclude e911 and Fax Over IP revenues from its reporting, to exclude the interstate revenues from its reporting and include the amount collected from subscribers in Box C of its CRW.

On April 9, 2025, the Company filed a Motion for Extension. The Commission subsequently issued an Order Granting Motion for Extension, extending the compliance due date to July 8, 2025.

On April 17, 2025, the Company submitted a pleading affirming its use of a company-specific traffic factor study to allocate revenues between interstate and intrastate jurisdictions, the period(s) the methodology was applicable, the intrastate factors applied and verifying that the Company is using this methodology for both Federal and Kansas USF purposes.¹

On August 25, 2025, Dialpad provided VPS with ten (10) credit memos supporting that the refund process has been completed.

¹ Dialpad Inc. Traffic Study, Docket No. 23-GIMT-261-GIT, Apr. 17, 2025.

On July 15, 2025, the Company filed a Second Motion for Extension of Time. The Commission subsequently issued an Order Granting Second Motion for Extension, extending the compliance due date to September 1, 2025.

On September 8, 2025, Dialpad filed an affidavit, signed by an officer of the Company, attesting that the Company:

- (a) Corrected its KUSF reporting procedures to omit e911 and Fax Over IP revenues from its reporting, interstate revenues from its reporting on the uncollectibles line of the CRWs, and include the amount collected from subscribers in Box C;
- (b) Corrected its billing system to exclude KUSF surcharge collection from e911 and Fax Over IP revenues;
- (c) Submitted a pleading affirming its use of a company-specific traffic factor study to allocate revenues between the interstate and intrastate jurisdictions, the periods the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both Federal and Kansas USF purposes; and
- (d) Issued one-time billing credits to customers, on a pro-rata basis, for a total amount of \$6,723.55 and provided VPS with ten (10) customer bills verifying that the refund process has been completed.

VPS recommends that the Commission determine Dialpad is in compliance with the Commission's Order and that Docket No. 25-DPIV-107-KSF be closed.

Sincerely,



Shomari Jackson

cc: Steve Garrett - steve.garrett@ks.gov

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of September, 2025, that a true copy of the attached Affidavit has been sent via electronic mail and/or U.S. Mail to:

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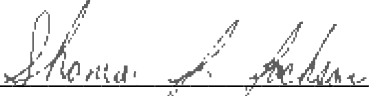
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