

**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 8 x 8 Inc. by the    )  
Kansas Universal Service Fund (KUSF)    )  
Administrator Pursuant to K.S.A. 66-2010(b)    ) Docket No. 24-88IV-112-KSF  
for KUSF Operating Year 26, Fiscal Year    )  
March 2022-February 2023.                    )

**ORDER ADOPTING AUDIT REPORT**

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 15, 2023, the Commission directed Vantage Point Solutions (VPS) to perform an audit of 8 x 8 Inc., (8 x 8 or Company) for Kansas Universal Service Fund (KUSF) purposes.

2.        On April 22, 2024, VPS filed its Audit Report for 8 x 8 regarding Operating Year 26 (March 2022–February 2023) that included the following findings:

Audit Finding No. 1:

The Company allocated revenue to the KUSF using a company-specific traffic factor study. The Company has not submitted a pleading, including an affidavit, from an officer of the Company, to the Kansas Corporation Commission (KCC or Commission) regarding its methodology to allocate Kansas revenue between the interstate and the intrastate jurisdictions or to verify that the Company is using this same methodology for both Federal and Kansas USF purposes.

3.        VPS conducted the audit of 8 x 8 in accordance with the Commission’s KUSF Review Procedures. The Audit Report provides a detailed analysis to support the VPS findings. VPS recommends 8 x 8 be directed to submit a pleading affirming its use of a company-specific traffic factor study to allocate revenue between interstate and intrastate jurisdictions, the period(s)

the methodology was applicable, the intrastate factors applied, and verifying that 8 x 8 is using this methodology for both federal and Kansas USF purposes. VPS advises the Commission should direct 8 x 8 to take corrective action within 30 days of the Order Adopting the Report, and VPS to file a Compliance Report within 60 days of the Order.

4. 8 x 8 operates as a Voice over Internet Protocol (VoIP) provider in Kansas, and is headquartered in Campbell, California. It has not been designated an Eligible Telecommunications Carrier (ETC) and, therefore, does not offer Lifeline services to its customers. Based on its review, VPS found 8 x 8 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.

5. The Commission has reviewed VPS's April 22, 2024, Audit Report and concludes it should be adopted including the recommended actions as recited in paragraph three. The recommended actions shall be completed within 30 days of the issuance of this Order. VPS shall then file a Compliance Report within 60 days of the issuance of this Order to confirm completion of the actions directed by the Commission.

**IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:**

A. The Commission accepts and adopts Vantage Point Solutions' Audit Report filed April 22, 2024, and directs 8 x 8 Inc. to correct deficiencies as set forth in the Audit Report within 30 days of the issuance of this Order.

B. Vantage Point Solutions shall file a Compliance Report within 60 days of the issuance of this Order to confirm completion of the actions directed by the Commission.

C. 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).<sup>1</sup>

D. 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: 05/30/2024



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Lynn M. Retz  
Executive Director

BWB

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

## **CERTIFICATE OF SERVICE**

24-88IV-112-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 05/30/2024.

BRETT W. BERRY, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
b.berry@kcc.ks.gov

DAWN CARTELLONE, ADMINISTRATIVE ASSISTANT  
VANTAGE POINT SOLUTIONS  
2930 MONTVALE DRIVE, SUITE B  
SPRINGFIELD, IL 62704  
dawn.cartellone@vantagepnt.com

STEVEN CHEN, SENIOR DIRECTOR, TAX  
8X8, INC.  
675 CREEKSIDeway  
CAMPBELL, CA 95008  
steven.chen@8x8.com

WENDY HARPER, USF SERVICES MANAGER  
VANTAGE POINT SOLUTIONS  
2930 MONTVALE DRIVE, SUITE B  
SPRINGFIELD, IL 62704  
wendy.harper@vantagepnt.com

SHOMARI JACKSON  
VANTAGE POINT SOLUTIONS  
2930 MONTVALE DRIVE SUITE B  
SPRINGFIELD, IL 62704  
shomari.jackson@vantagepnt.com

BRYAN MARTIN, CHIEF TECHNOLOGY OFFICER  
8X8, INC.  
675 CREEKSIDeway  
CAMPBELL, CA 95008  
bryan.martin@8x8.com

DENNIS SMITH  
VANTAGE POINT SOLUTIONS  
2930 MONTVALE DRIVE STE B  
SPRINGFIELD, IL 62704  
dennis.smith@vantagepnt.com

NICOLE STEPHENS, KUSF ADMINISTRATOR MANAGER  
VANTAGE POINT SOLUTIONS  
2930 MONTVALE DRIVE SUITE B  
SPRINGFIELD, IL 62704  
nicole.stephens@vantagepnt.com

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