

respectively. To further verify Miracle's representation that it had not generated any Kansas intrastate retail revenues, GVNW states that it reviewed the company's revenue reporting records and found no discrepancies. Pursuant to the Commission's February 25, 2005 Order in Docket No. 05-MIRC-418-COC, Miracle was certificated to provide interexchange services in Kansas. Miracle is a foreign for profit corporation properly registered with the Kansas Secretary of State's office, whose status with that office is "active and in good standing". Concluding its Audit Report, GVNW recommends that Miracle continue to file its Annual Attachment B as long as the company holds a Certificate to operate in Kansas; that the company be directed to report to the KUSF Administrator, at any point in time, that it generates intrastate retail revenues subject to KUSF reporting requirements; and that this docket be closed. Audit Report, pages 1 through 3.

3. The Commission has reviewed GVNW's May 1, 2013 Audit Report and concludes that it should adopt the same and close this docket.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

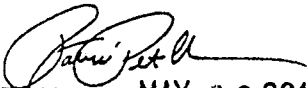
A. The Commission accepts and adopts GVNW Consulting, Inc.'s May 1, 2013 Audit Report filed May 3, 2013. Miracle Communications, Inc. is directed to continue remitting to the KUSF Administrator its Annual Attachment B as long as it holds a Certificate to operate in Kansas and to report to the KUSF Administrator, at any point in time, that it generates intrastate retail revenues subject to KUSF reporting requirements. This docket is hereby closed.

B. The Commission retains jurisdiction over Miracle Communications, Inc. and the subject matter of this Docket for the purpose of issuing such additional orders as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

Sievers, Chmn.; Wright, Com.; Albrecht, Com.

Dated: MAY 22 2013


ORDER MAILED MAY 22 2013
Patrice Petersen-Klein
Executive Director

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PLEASE FORWARD THE ATTACHED DOCUMENT (S) ISSUED IN THE ABOVE-REFERENCED DOCKET TO THE FOLLOWING:

NAME AND ADDRESS	NO. CERT. COPIES	NO. PLAIN COPIES
DAVID G. WINTER, SENIOR CONSULTANT GVNW CONSULTING, INC. 2270 LA MONTANA WAY PO BOX 25969 COLORADO SPRINGS, CO 80936		
CRAIG A. WALTZER, PRESIDENT MIRACLE COMMUNICATIONS, INC. 725 LAKEFIELD RD STE G WESTLAKE VILLAGE, CA 91361		
OTTO NEWTON, LITIGATION COUNSEL 1500 SW ARROWHEAD ROAD TOPEKA, KS 66604 ***Hand Delivered***		

ORDER MAILED **MAY 22 2013**

The Docket Room hereby certified that on this _____ day of _____, 20_____, it caused a true and correct copy of the attached ORDER to be deposited in the United States Mail, postage prepaid, and addressed to the above persons.