

**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 Zoom Voice)
Communications, Inc by the Kansas Universal)
Service Fund (KUSF) Administrator Pursuant) Docket No. 25-ZVCV-111-KSF
to K.S.A. 66-2010(b) for KUSF Operating)
Year 27, Fiscal Year March 2023-February)
2024.)

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:

1. On August 6, 2024, the Commission directed Vantage Point Solutions (VPS) to perform an audit of Zoom Voice Communications, Inc., (“Zoom”) for Kansas Universal Service Fund (KUSF) purposes.

2. On February 13, 2025, VPS filed its Audit Report for Zoom regarding Operating Year 27 (March 2023–February 2024) that included the following finding:

Audit Finding No. 1:

VoIP providers are required to submit a pleading to the Commission prior to using a method other than Safe Harbor to allocate revenues to the KUSF.

3. VPS conducted the audit of Zoom in accordance with the Commission’s KUSF Review Procedures. The Audit Report provides a detailed analysis to support the VPS finding and indicates that Zoom self-corrected by filing its company-specific traffic factors during the course of the audit.

4. Zoom is a Voice over Internet Protocol (VoIP) service provider headquartered in San Jose, California. It has not been certificated as an Eligible Telecommunications Carrier (ETC) in Kansas, therefore, does not offer Lifeline services to its customers. Based on its review, VPS found Zoom reports revenue and remits its assessment to the KUSF based on the unbundled service price for Kansas assessable revenue. It uses the same allocation methodology for federal Universal Service Fund purposes. Zoom is current with its KUSF obligations.

5. The Commission has reviewed VPS's Audit Report, filed February 13, 2025, and finds that 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 February 13, 2025, and hereby closes the above captioned docket.

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: 03/04/2025



Abigail D. Emery
Acting Secretary to the Commission

BWB

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

CERTIFICATE OF SERVICE

25-ZVCV-111-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 03/04/2025.

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