

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Before Commissioners: Pat Apple, Chairman
Shari Feist Albrecht
Jay Scott Emler

In the Matter of the Audit of T-Mobile Central)
LLC by the Kansas Universal Service Fund)
(KUSF) Administrator Pursuant to K.S.A. 2016) Docket No. 18-TMCZ-031-KSF
Supp. 66-2010(b) for KUSF Operating Year 20,)
Fiscal Year March 2016-February 2017.)

**ORDER GRANTING MOTION OF T-MOBILE CENTRAL LLC
FOR ADDITIONAL EXTENSION OF TIME**

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 1, 2017, the Commission directed the Kansas Universal Service Fund (KUSF) Administrator, GVNW Consulting, Inc. (GVNW), to perform an audit of T-Mobile Central LLC (T-Mobile) for KUSF purposes. Among its duties and responsibilities prescribed in K.S.A. 2016 Supp. 66-2010(b) GVNW, as the KUSF Administrator, is responsible for collecting and auditing all relevant information from all qualifying telecommunications public utilities, telecommunications carriers or wireless telecommunications service providers receiving funds from or providing funds to the KUSF. In order to fulfill its K.S.A. 66-2010(b) obligations GVNW as the KUSF Administrator conducts audits of selected carriers' relevant revenue information to verify such carriers are reporting revenue information in a consistent manner. All carriers are subject to periodic audit based on the selection criteria developed by the Commission and T-Mobile is one of sixteen carriers selected by GVNW for KUSF Year 20 carrier audit.

2. On October 10, 2017, T-Mobile filed a Motion requesting additional time within which to respond to discovery issued by GVNW in this matter. T-Mobile's Motion sought an extension of time to October 31, 2017 within which to respond to GVNW's Data Requests ("DR" or "DRs"). However, T-Mobile committed to submitting its responses to GVNW's DRs sooner than October 31, 2017 to the extent the requested data and necessary resources become available.¹

3. In support of its request for extension of time, T-Mobile stated that it was currently engaged in hundreds of telecommunications tax audits (sales, use, 911, gross receipts, and others) at state and local levels. T-Mobile admitted that while each of these audits is routine and occurs in the standard, ordinary course of business, the volume of these audits represented 2-2½ times the normal audits experienced by the company at any given time. The company stated that this development, uncommon and unforeseen by T-Mobile, found the company lacking in resources to process the increased workload. Given the unusual and unexpected number of audits, including the attendant resource issues, T-Mobile requested until October 31, 2017 in order to respond to the DRs issued by GVNW. By that date, T-Mobile stated that both the data requested by GVNW and T-Mobile's internal resources should or would be available. To be clear, T-Mobile stated that it would provide any outstanding responses to GVNW sooner than October 31, 2017, as resources and data became available.²

4. On October 19, 2017, the Commission responded to T-Mobile's Motion for Extension of Time by entering its Order granting the same and extending the deadline for the filing of T-Mobile's responses to GVNW's Data Requests to October 31, 2017, or sooner than

¹ October 10, 2017 Motion, page 4.

² Id., page 3.

October 31, 2017, to the extent the requested data and necessary resources became available. That deadline has passed without T-Mobile responding to all of GVNW's Data Requests.

5. On November 1, 2017, T-Mobile filed a Motion for Additional Extension of Time requesting additional time to submit outstanding responses, until November 30, 2017, or sooner, to the extent the requested data becomes available prior to that date. T-Mobile acknowledges that there are still some outstanding responses due and owing GVNW to which T-Mobile has not completed compiling the respondent information. T-Mobile states that specifically, of the DRs sent to T-Mobile from GVNW, consisting of over 50 discrete subparts, T-Mobile seeks an additional extension of time to respond to 2.c, 2.d, 3.c, 3.d, 4.a, 4.b, 6 and 9, for which the company continues to compile the required data.³

6. On November 8, 2017, GVNW submitted a response to T-Mobile's November 1, 2017 Motion for Additional Extension of Time expressing two concerns regarding the company's DR responses. First, with regard to DR responses to 2.c, 4.a and 4.b, T-Mobile's initial response requested an explanation of GVNW's rationale for requesting documentation with respect to aging of accounts receivable, detailed information on the billing and collection process, and the number of monthly Kansas billings. Inasmuch as T-Mobile includes 2.c, 4.a and 4.b in the items listed in paragraph 5 above for which responses are due and owing, GVNW anticipates that the company will now provide the requested information. Secondly, GVNW states that although T-Mobile's November 1 Motion did not identify DR Nos. 10 and 11, which address the Kansas Lifeline Service Program (KLSP), T-Mobile has not provided a response to either DR.⁴

³ November 1, 2017 Motion, page 3.

⁴ GVNW November 8, 2017 Response.

7. K.A.R. 82-1-217(b) provides: "... that when by these rules or by a notice given under them an act is required or allowed to be done at or within a specified time, the time for doing such an act may be extended by the Commission for good cause shown". The Commission has reviewed T-Mobile's second Motion requesting an extension of time and finds the reasons prompting T-Mobile's request for an extension of time within which to respond to GVNW's Data Requests persuasive and that T-Mobile's Motion should be granted. However, the Commission reiterates that the granting of T-Mobile's request for an additional extension of time in no way minimizes the importance of GVNW's timely completion of its KUSF audit of T-Mobile and the importance of the company's commitment to provide any outstanding responses to GVNW on or before November 30, 2017.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. T-Mobile Central LLC's Motion for Additional Extension of Time filed November 1, 2017, is hereby granted. The new deadline for the filing of T-Mobile's responses to GVNW Consulting, Inc.'s Data Requests is extended to November 30, 2017, or sooner than November 30, 2017, to the extent the requested data and necessary resources become available.

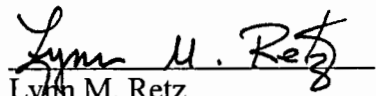
B. The parties have fifteen (15) days, plus three (3) days if service of this Order is by mail, from the date this Order was served in which to petition the Commission for reconsideration of any issue or issues decided herein. K.S.A. 66-118b; K.S.A. 2016 Supp. 77-529(a)(1).

C. The Commission retains jurisdiction over AT&T Mobility 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.

Apple, Chairman; Albrecht, Commissioner; Emler, Commissioner

Dated: NOV 16 2017


Lynn M. Retz
Secretary to the Commission

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Order Mailed Date

NOV 17 2017

CERTIFICATE OF SERVICE

18-TMCZ-031-KSF

I, the undersigned, certify that the true copy of the attached Order has been served to the following parties by means of

first class mail/hand delivered on NOV 16 2017.

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Order Mailed Date

NOV 17 2017