

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

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

In the Matter of the Audit of Twin Valley                      )  
Telephone, Inc. by the Kansas Universal Service                      )  
Fund (KUSF) Administrator Pursuant to K.S.A.                      )                      Docket No. 15-TWVC-055-KSF  
66-2013 Supp. 66-2010(b) for KUSF Operating                      )                      (Toll-IXC)  
Year 17, Fiscal Year March 2013-February 2014.                      )

**ORDER ADOPTING GVNW CONSULTING, INC.'s  
AUDIT REPORT AND RECOMMENDATIONS**

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 12, 2014, the Commission directed GVNW Consulting, Inc. (GVNW) to perform an audit of Twin Valley Telephone, Inc. (Twin Valley-IXC) for Kansas Universal Service Fund (KUSF) purposes.

2.        On May 26, 2015, GVNW filed its Audit Report of even date covering GVNW's audit of Twin Valley-IXC identifying the following audit finding and making recommendations:

Audit Finding No. 1: Twin Valley-IXC applied the KUSF surcharge to its wireless text messaging service plans and reported the related revenues to the KUSF for the period of March 2013 through December 2014. Twin Valley-IXC corrected the error effective January 2015. As a result, the company over-paid and over-collected \$2,888.80 in KUSF Assessments.

Recommendation: Twin Valley-IXC submitted Audit True-ups for Kansas Operating Years 17 and 18 to correct this reporting deficiency on April 20, 2015. The Commission should direct the KUSF Administrator to refund \$2,888.80 to the company and Twin Valley-IXC should be required to issue the same amount in refunds to customers through one-time equal bill credits.

In order to facilitate correction of the foregoing reporting deficiency, GVNW recommends the following procedural steps:

- (a) The Commission should direct the KUSF Administrator to make a one-time payment of \$2,888.80 from the KUSF to Twin Valley-IXC.
- (b) The Commission should direct Twin Valley-IXC to complete a one-time customer refund of \$2,888.80 within sixty (60) days from the date of the Commission's Order in this matter and provide GVNW with a signed affidavit attesting to the refund including copies of customer bills to substantiate that Twin Valley-IXC has issued the refund.
- (c) In the event Twin Valley-IXC is unable to complete the ordered refund within the 60-day period, the company shall file in this docket, an explanation explicitly outlining why the company was unable to comply with the 60-day refund requirement and stating the timeframe within which the company expects the refund to be completed.
- (d) Once GVNW has reviewed and verified the refund, it shall provide a Compliance Report to the Commission.

3. The Commission has reviewed GVNW's KUSF Audit Report filed in this matter on May 26, 2015, and finds that it should accept the Audit Report and adopt GVNW's recommendations.

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

A. The Commission accepts and adopts GVNW Consulting, Inc.'s KUSF Audit Report for Twin Valley Telephone, Inc. filed in this docket on May 26, 2015.

B. The KUSF Administrator is directed to make a one-time refund of \$2,888.80 to Twin Valley-IXC for over-payment of the company's KUSF assessment.

C. Twin Valley-IXC shall, within sixty (60) days from the date of this Order, issue the amount of \$2,888.80 in refunds to customers through one-time equal bill credits. In the event Twin Valley-IXC is unable to complete the refund within the 60-day period, it shall file in this docket an explanation disclosing why the company was unable to comply with the 60-day refund

requirement and providing a timeframe within which the company anticipates completion of the refund. Upon completion of the refund, Twin Valley-IXC shall provide GVNW with an affidavit executed by an officer of the company attesting to completion of the refund and provide copies of customer bills to substantiate that the company has issued the refunds.

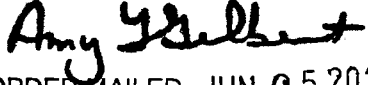
D. Upon Twin Valley-IXC's completion of the requirements imposed under ordering paragraph C above, GVNW is directed to submit a Compliance Report to the Commission and, thereupon, this docket will be closed.

E. The Commission retains jurisdiction over Twin Valley-IXC 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.**

Albrecht, Chair; Emler, Commissioner; Apple, Commissioner

Dated: JUN 04 2015

  
ORDER MAILED JUN 05 2015  
\_\_\_\_\_  
Amy L. Gilbert  
Secretary

oan

JUN 04 2015

IN RE: DOCKET NO. 15-TWVC-055-KSF

DATE

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		
OTTO NEWTON, LITIGATION COUNSEL 1500 SW ARROWHEAD ROAD TOPEKA, KS 66604 ***Hand Delivered***		
BENJAMIN FOSTER, PRESIDENT & CEO TWIN VALLEY TELEPHONE, INC. 22 SPRUCE PO BOX 395 MILTONVALE, KS 67466		

ORDER MAILED JUN 05 2015

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.