

**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 Mint Mobile, LLC )  
by the Kansas Universal Service Fund (KUSF) )  
Administrator Pursuant to K.S.A. 66-2010(b) ) Docket No. 24-MTMZ-116-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 decision. Having reviewed its files and records and being duly advised in the premises, the Commission makes the following findings:

1. On August 17, 2023, the Commission directed Vantage Point Solutions (VPS) to perform an audit of Mint Mobile, LLC (Mint Mobile) for Kansas Universal Service Fund (KUSF) purposes.
2. On April 16, 2024, VPS filed its Audit Report making two findings for Mint Mobile in Operating Year 26.<sup>1</sup> The VPS Audit Report, includes the findings set out below:

**Audit Finding No. 1:**

Mint Mobile did not report revenues for the periods in which they were earned and did not correct its reporting via Quarterly or Annual True-Ups for FYs 25-27 (March 2021 – February 2024), resulting in an underpayment of \$2,820.28 to the KUSF.

**Audit Finding No. 2:**

Mint Mobile 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 intrastate jurisdictions

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<sup>1</sup>Kansas Universal Fund Audit Report, Docket 24-MTMZ-116-KSF (Apr. 16, 2024).

or to verify that the Company is using the same methodology for both Federal and Kansas USF purposes.

3. The Commission finds the VPS Audit Report to be thorough and complete and accepts it as filed. The Audit Report provides a detailed analysis to support the VPS findings. VPS recommends Mint Mobile:

- a. File audit True-ups for FYs 25, 26, and 27, to correctly report its actual revenues for the appropriate periods;
- b. Remit \$2,820.28 to the KUSF;
- c. Update its reporting procedures to report actual revenues in the appropriate periods in which they occurred through Quarterly True-ups;
- d. 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 the Company is using this methodology for both Federal and Kansas USF purposes;
- e. File an affidavit, signed by an officer of the Company, attesting that the Company:
  - i. Corrected its KUSF reporting procedures to file Quarterly True-Ups to report actual revenues for the appropriate periods within 45-days of the end of the applicable reporting period,
  - ii. Remitted \$2,820.28 to the KUSF, and;
  - iii. The Company has submitted a pleading affirming its use of a company-specific traffic factor study to allocate revenues between the interstate and intrastate jurisdictions, the periods the

methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both Federal and Kansas USF purposes.

4. Mint Mobile operates as a provider of prepaid wireless services and is headquartered in Costa Mesa, California. It collects KUSF assessments from its Kansas customers. It is required to report revenue and pay related assessments to the KUSF on an annual basis. Mint Mobile is not designated as an Eligible Telecommunications Carrier and does not offer Lifeline service to its customers. In determining revenue for KUSF purposes, Mint Mobile does offer assessable and non-assessable services to its Kansas customers. It states it uses the same methodology for Federal USF and KUSF reporting purposes.

5. The Commission adopts the recommendations of VPS in its Audit Report and Finding Nos. 1 and 2. Mint Mobile shall comply with the recommendations outlined in paragraph three, above. These actions shall be completed within 30 days of the issuance of this Order. VPS then shall 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 16, 2024 and directs Mint Mobile, LLC to correct deficiencies set forth in the Audit Report.

B. Mint Mobile, LLC shall file audit True-ups for FYs 25, 26, and 27, to correctly report its actual revenues for the appropriate periods; remit \$2,820.28 to the KUSF; update its reporting procedures to report actual revenues in the appropriate periods in which they occurred through Quarterly True-ups; 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 the Company is using this methodology for both Federal and Kansas USF purposes. Additionally, Mint Mobile is directed to file an affidavit, signed by an officer of the Company, attesting that the Company has corrected its KUSF reporting procedures to file Quarterly True-Ups to report actual revenues for the appropriate periods within 45-days of the end of the applicable reporting period; remitted \$2,820.28 to the KUSF, and has submitted a pleading affirming its use of a company-specific traffic factor study to allocate revenues between the interstate and intrastate jurisdictions, the periods the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both Federal and Kansas USF purposes.

C. Mint Mobile is directed to take all corrective actions within 30 days of this Order.

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

E. 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>2</sup>

**BY THE COMMISSION IT IS SO ORDERED.**

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 04/25/2024



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Lynn M. Retz  
Executive Director

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<sup>2</sup>K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

**CERTIFICATE OF SERVICE**

24-MTMZ-116-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 04/25/2024.

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