

**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 MCC Telephony)
of Midwest, LLC by the Kansas Universal)
Service Fund (KUSF) Administrator Pursuant) Docket No. 25-MTMT-102-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 MCC Telephony of Midwest LLC, (“MCC”) for Kansas Universal Service Fund (“KUSF”) purposes.

2. On May 12, 2025, VPS filed its Audit Report for MCC regarding Operating Year 27 (March 2023–February 2024) that included the following finding:

Audit Finding No. 1:

MCC did not report its Late Charge revenues, however the result of the finding was immaterial.

3. VPS conducted the audit of MCC in accordance with the Commission’s KUSF Review Procedures. The Audit Report provides a detailed analysis to support the VPS finding and indicates that MCC correct the finding by (1) updating its KUSF reporting procedures to include

reporting of Late Charge revenues, and (2) File an affidavit, signed by an officer of MCC, attesting that MCC updated its KUSF reporting procedures to include Late Charge revenues.

4. MCC operates as a provider of facilities-based and resold local exchange services and interexchange services and is headquartered in Blooming Grove, New York. 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 MCC 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. MCC is current with its KUSF obligations.

5. The Commission has reviewed VPS's Audit Report, filed May 12, 2025, and finds that it should be adopted including the recommended actions as recited in paragraph three, above. The recommended actions shall be completed 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 May 13, 2025, and directs MCC Telephony of Midwest, LLC, to correct deficiencies as set forth in the Audit Report within 30 days of this Order.

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

C. 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

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

D. 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: 06/03/2025



Celeste Chaney-Tucker
Executive Director

BWB

CERTIFICATE OF SERVICE

25-MTMT-102-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 06/03/2025.

BRETT W. BERRY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
brett.berry@ks.gov

DAWN CARTELLONE, ADMINISTRATIVE ASSISTANT
VANTAGE POINT SOLUTIONS
2930 MONTVALE DRIVE, SUITE B
SPRINGFIELD, IL 62704
dawn.cartellone@vantagepnt.com

BRIAN DOUGLASS, TAX DIRECTOR
MEDIACOM LLC
ONE MEDIACOM WAY
MEDIACOM PARK, NY 10918
bdouglass@mediacomcc.com

WENDY HARPER, USF SERVICES MANAGER
VANTAGE POINT SOLUTIONS
2930 MONTVALE DRIVE, SUITE B
SPRINGFIELD, IL 62704
wendy.harper@vantagepnt.com

SHOMARI JACKSON
VANTAGE POINT SOLUTIONS
2930 MONTVALE DRIVE SUITE B
SPRINGFIELD, IL 62704
shomari.jackson@vantagepnt.com

DENNIS SMITH
VANTAGE POINT SOLUTIONS
2930 MONTVALE DRIVE STE B
SPRINGFIELD, IL 62704
dennis.smith@vantagepnt.com

NICOLE STEPHENS, KUSF ADMINISTRATOR MANAGER
VANTAGE POINT SOLUTIONS
2930 MONTVALE DRIVE SUITE B
SPRINGFIELD, IL 62704
nicole.stephens@vantagepnt.com

/S/ KCC Docket Room

KCC Docket Room