

**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 T-Mobile Central LLC)
by the Kansas Universal Service Fund (KUSF))
Administrator Pursuant to K.S.A. 2012 Supp. 66-2010(b)) Docket No. 14-TMCZ-052-KSF
for KUSF Operating Year 16, Fiscal Year March 2012-)
February 2013.)

ORDER CLOSING 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 as follows:

1. On August 6, 2013, the Commission directed GVNW Consulting, Inc. (GVNW) to perform an audit of T-Mobile Central LLC (T-Mobile) for Kansas Universal Service (KUSF) purposes.

2. On June 16, 2014, GVNW filed its Audit Report of even date covering GVNW's audit of T-Mobile, where, under its Audit Finding No. 1, GVNW found that T-Mobile did not report gross revenues, prior to any service discounts, to the KUSF in accordance with Commission orders. For its authority, GVNW cited the Commission's August 13, 1999 Order issued in Docket No. 94-GIMT-478-GIT.

3. On June 27, 2014, T-Mobile filed a Response to GVNW's June 16, 2014 Audit Report, contending that its reporting methodology is consistent with other telecommunications providers. Citing proceedings in Docket No. 14-GIMT-105-GIT, in particular the solicitation and receipt of comments from telecommunications companies regarding KUSF contribution policies, T-Mobile maintained that GVNW's audit finding was an issue of general applicability

to all telecommunications providers and should be resolved globally for all companies before penalties are assessed.

4. Following review of GVNW's June 16, 2014 Audit Report and T-Mobile's June 27, 2014 Response, the Commission, on July 8, 2014, entered its *Order on KUSF Audit Report and Recommendation* finding that the Commission's August 13, 2014 Order in Docket No. 94-GIMT-478-GIT does not establish a basis from which to conclude that carriers contributing to the KUSF are required to report gross revenue, prior to any service discounts, to the KUSF. Thereupon, the Commission accepted and adopted GVNW's June 16, 2014 Audit report, with the exception of the alleged violation and penalty language of GVNW's Audit Finding No. 1. Pursuant to K.S.A. 2013 Supp. 77-529(a)(1), the time for filing a Petition for Reconsideration of the Commission's July 8, 2014 Order has expired and this docket should therefore be closed.

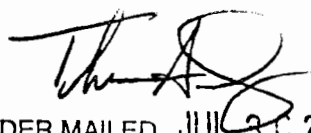
IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

- A. This docket is closed.
- B. The Commission retains jurisdiction over the subject matter of this docket for the purpose of issuing such additional orders as it deems necessary.

BY THE COMMISSION IT IS SO ORDERED.

Albrecht, Chair; Emler, Com.; Apple, Com.

Dated: JUL 29 2014


ORDER MAILED JUL 30 2014
Thomas A. Day
Acting Executive Director

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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***		
BRYAN FLEMING, VP TECHNICAL SYSTEMS & BUSINESS OPERATIONS T-MOBILE 12920 SE 38TH ST BELLEVUE, WA 98006		

ORDER MAILED **JUL 30 2014**

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.