

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

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.)

MOTION OF T-MOBILE CENTRAL LLC
FOR EXTENSION OF TIME

COMES NOW T-Mobile Central LLC ("T-Mobile") and, pursuant to K.A.R. 82-1-217(b), respectfully requests an order of the State Corporation Commission of the State of Kansas ("Commission") granting T-Mobile additional time to respond to discovery issued by GVNW Consulting, Inc. ("GVNW") in the above-referenced matter. For its Motion, T-Mobile states as follows:

I. Background

1. On August 21, 2017, the Commission issued its Order to KUSF Administrator to Commence Audit of T-Mobile Central LLC and Order Setting Procedural Schedule ("Order"). In its Order, the Commission selected GVNW as its third party administrator of the Kansas Universal Service Fund ("KUSF"). Order at p. 1. One of GVNW's responsibilities as the KUSF administrator is to conduct audits of the relevant revenue information of qualifying telecommunications public utilities, telecommunications carriers or wireless telecommunications service providers ("carrier" or "carriers") in order to verify such carriers are reporting revenue information in a consistent manner. Order at p. 2. All carriers are subject to periodic audit based on the selection criteria developed by the Commission. Order at p. 2. T-Mobile was selected for KUSF Year 20 carrier audits pursuant to the current selection criteria.

2. On August 9, 2017, GVNW issued its first set of data requests ("DR" or "DRs"), the responses to which were due no later than August 18, 2017. T-Mobile informally sought an extension of time to respond to the DRs from GVNW. GVNW extended the due date to September 8, 2017. On September 8, 2017, T-Mobile submitted its initial DR responses to GVNW.

3. On September 11, 2017, GVNW contacted T-Mobile via email and requested follow up information to ensure it received the data necessary to conduct its KUSF Year 20 audit of T-Mobile. T-Mobile requested an additional extension by which to submit the additional information to GVNW, to which GVNW responded T-Mobile would need to formally seek an extension from the Commission; hence, the instant Motion.

II. Request for Extension of Time

4. Pursuant to the Commission's audit selection criteria, T-Mobile has been subject to a KUSF audit three times prior to the instant audit¹ and, therefore, is acutely aware of the need for the submission of full and complete revenue-related information to GVNW in order for the audit to be conducted in a comprehensive and thorough manner. In order to provide the detailed and specific information requested by GVNW, T-Mobile requires additional time. T-Mobile is currently engaged in hundreds of telecommunications tax audits (sales, use, 911, gross receipts, among others) at state and local levels. While each of these audits is routine and occurs in the standard, ordinary course of business, the number of audits taking place at this time is truly extraordinary. To put things in perspective, this the first time in T-Mobile's history that it has been engaged in this many audits at one time, which represents 2-2 ½ times the normal volume of audits experienced by T-Mobile at any given time.

¹ See Docket Nos. 08-TMCZ-043-KSF, 10-TMCZ-076-KSF, and 14-TMCZ-052-KSF.

5. Because the current magnitude of audits to which T-Mobile is currently subject is so uncommon that it could not have been foreseen by the Company, T-Mobile lacks the resources to process the increased workload. Further, much of the detailed information requested during the course of a KUSF audit is internally generated by departments outside the control of the regulatory and tax departments. For example, T-Mobile's tax department has been advised that certain data responsive to GVNW's DRs will not be available until at least the end of October.

6. Given the unusual and unexpected number of audits in which T-Mobile is currently engaged, including the attendant resource issues, T-Mobile requests until October 31, 2017 by which to respond to the DRs issued by GVNW. By that date, both the data requested by GVNW and T-Mobile's internal resources should or will be available. To be clear, T-Mobile will provide any outstanding responses to GVNW sooner than October 31 as resources and data become available.

7. Pursuant to K.A.R. 82-1-217(b), the Commission, in its discretion, may extend a deadline for good cause shown. T-Mobile submits that its current - and temporary - resource shortage based on extraordinary audit activity represents good cause for additional time to respond to GVNW's DRs. Additionally, given GVNW is currently involved in 16 KUSF Year 20 audits, it appears little or no harm would result from granting T-Mobile's request for additional time. Order at p. 2. Finally, GVNW's audit report on T-Mobile is not due to be filed until Friday, June 29, 2018, so granting T-Mobile's request should have little or no impact on GVNW's ability to prepare its audit report. Order at p. 3. Therefore, T-Mobile respectfully requests the Commission exercise its discretion and grant T-Mobile's request for an extension of

WHEREFORE, T-Mobile respectfully requests the Commission exercise its discretion and grant its Motion seeking an extension of time by which to respond to GVNW's DRs, until October 31, 2017. T-Mobile commits to submitting its responses to GVNW sooner than October 31, 2017 to the extent the requested data and necessary resources become available.

/s/ Susan B. Cunningham

Attorney for T-Mobile Central LLC

VERIFICATION
(K.S.A. 53-601)

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

I, Susan B. Cunningham, verify under penalty of perjury that I have caused the foregoing Motion of T-Mobile Central LLC for Extension of Time to be prepared and that the contents thereof are true and correct to the best of my knowledge, information, and belief.

/s/ Susan B. Cunningham

Susan B. Cunningham

Executed on October 10, 2017

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above and foregoing Motion of T-Mobile Central LLC for Extension of Time was electronically served via U.S. Mail, electronically and/or hand-delivered this 10th day of October, 2017, to the parties appearing on the Commission's service list as last modified on July 27, 2017.

/s/ Susan B. Cunningham

Susan B. Cunningham