



GVNW CONSULTING, INC.

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March 9, 2015

Ms. Neysa Thomas, Acting Secretary
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

RE: Docket No. 15-BGRT-049-KSF

In the Matter of the Audit of Big River Telephone Company, LLC by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 2013 Supp. 2010(b) for KUSF Operating Year 17, Fiscal Year March 2013-February 2014.

Dear Ms. Thomas:

GVNW Consulting, Inc. (GVNW) filed its Audit Report on December 16, 2014, regarding its audit of Big River Telephone Company, LLC (Big River or Company). The Audit Report identified two (2) Kansas Universal Service Fund (KUSF) reporting deficiencies: 1) Big River did not report actual revenues as recorded in the Company's internal financial documentation to the KUSF; and 2) the Company did not clearly identify the KUSF surcharge on its customers' bills.

On December 23, 2014, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting GVNW's Audit Report and directed the KUSF Administrator to make a one-time refund of \$83.40 to Big River and ordered GVNW to submit a Compliance Report to the Commission confirming the refund. The Commission also adopted GVNW's recommendation that Big River provide copies of customer bills to GVNW to verify the Company had modified its system to clearly disclose the KUSF surcharge as a separate line item and after reviewing such bills, GVNW would file a Compliance Report.

Big River, on February 26, 2015, filed a letter with the KCC outlining why the Company was unable to meet the February 1, 2015 surcharge itemization deadline as outlined in Audit Finding No. 2.

GVNW confirms that the KUSF Administrator on February 4, 2015, refunded the aforementioned amount to Big River. On March 6, 2015, the Company provided to GVNW copies of customer bills that demonstrates that Big River modified its billing system to clearly identify the KUSF surcharge as a separate line item. GVNW, therefore, recommends this Docket be closed.

Sincerely,

A handwritten signature in black ink, appearing to read "David Winter", with a stylized flourish extending to the right.

David Winter
Senior Consultant

cc: Sandy Reams

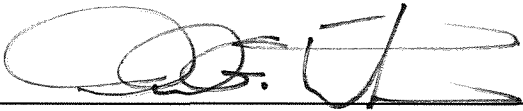
CERTIFICATE OF SERVICE

I hereby certify that on this 9th day March 2015, the above Kansas Universal Service Fund Compliance Audit Report was e-filed with the Kansas Corporation Commission and a copy was sent via electronic mail and/or U.S. Mail to:

Otto Newton, Litigation Counsel
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David G. Winter