



March 26, 2025

Ms. Lynn M. Retz
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

RE: Docket No. 25-MTKC-110-KSF

In the Matter of the Audit of Metropolitan Telecommunications of Kansas, Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 27, Fiscal Year March 2023-February 2024.

Dear Ms. Retz:

On February 25, 2025, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting Vantage Point Solutions' (VPS) Audit Report and directed Metropolitan Telecommunications of Kansas, Inc. (Metro or Company) to: (1) file audit True-ups for FYs 26, 27, and 28 (through January 2025) to exclude the KUSF surcharge collected from being reported as revenue; and (2) file an affidavit, signed by an officer of the Company, attesting that the Company corrected its KUSF reporting procedures to exclude the KUSF surcharge collected from its reporting revenues, including the date the corrective actions were implemented. These actions were to be taken within 30 days of the issuance of the Order, or March 27, 2025.

Between March 4 and March 11, 2025, the Company filed audit True-ups for FYs 26, 27, and 28 (through January 2025) to exclude the KUSF surcharge collected from being reported as revenue.

On March 25, 2025, the Company filed an affidavit, signed by an officer of the Company, attesting that the Company corrected its KUSF reporting procedures, and attested that the corrective actions were implemented on February 10, 2025.

VPS recommends that the Commission determine Metro is in compliance with the Commission's Order and that Docket No. 25-MTKC-110-KSF be closed.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dennis C. Smith'.

Dennis C. Smith, CPA

cc: Steve Garrett - steve.garrett@ks.gov

CERTIFICATE OF SERVICE

I hereby certify that on this 26th day of March 2025, the above Kansas Universal Service Fund Audit Report was e-filed with the Kansas Corporation Commission and a copy was sent via electronic mail and/or U.S. Mail to:

Kansas Corporation Commission
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