



GVNW CONSULTING, INC.

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January 3, 2020

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

RE: Docket No. 20-S&AC-056-KSF
In the Matter of the Audit of S&A Communications by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A 2018 Supp. 66-2010(b) for KUSF Fiscal Year 22, March 2018-February 2019.

Dear Ms. Retz:

On December 5, 2019, Kansas Corporation Commission (KCC or Commission) issued an Order adopting GVNW Consulting, Inc.'s (GVNW) Audit Report and directed S&A Communications (S&A or Company) to: (1) file annual audit True-up reports for Fiscal Years 21 and 22, as well as revised CRWs for March and April 2019, to correct actual amounts collected from customers that were reported to the KUSF, and report its actual Kansas intrastate net revenue in the Annual True-up Report for Fiscal Year 22; (2) remit \$35.15 to the KUSF; and (3) file a revised Annual Interrogatory for 2018 with the Commission. The actions were to be taken within 60-days of the issuance of the Order.

On December 16, 2019, the Company filed annual audit True-up reports for Fiscal Years 21 and 22, and revised CRWs for March and April 2019 with the KUSF Administrator. On December 24, 2019, the Company remitted \$35.15 to the KUSF. On January 3, 2020, S&A filed a revised Annual Interrogatory for 2018 with the Commission. GVNW found no discrepancies with S&A's compliance with the December 5, 2019 Order.

GVNW recommends that the Commission determine S&A is in compliance with the Commission's Order and that Docket No. 20-S&AC-056-KSF be closed.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis C. Smith", is written over a faint, stylized line drawing of a triangle.

Dennis C. Smith
Consultant

CERTIFICATE OF SERVICE

I hereby certify that on this 3rd day of January, 2020, 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
1500 S.W. ARROWHEAD ROAD
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Dennis Smith