

¹ Kansas Universal Service Fund Audit Report, Docket No. 21-SSLZ-056-KSF (May 11, 2021).

revenues to the KUSF, but instead, adopted an allocation procedure for calculating uncollectible revenues.

3. To address the GVNW findings, the Commission issued an Order adopting the Audit Report on June 17, 2021. The Commission determined that Sprint Spectrum was to file annual True-up Reports for Operating Year 22, Fiscal Year March 2018 to February 2019, Operating Year 23, Fiscal Year March 2019 to February 2020 and Operating Year 24, March 2020 to February 2021, to correct its reporting and billing processes for non-assessable revenues. It concluded that Sprint Spectrum be directed to refund \$25,103.93 through one-time billing credits to affected customers on a pro-rata basis. It further directed Sprint Spectrum to file an affidavit of a corporate officer attesting to the amount and completion of the refunds and provide documentation to show the refunds were completed. Sprint Spectrum was directed to take action within 60 days of the issuance of the Order.

4. Sprint Spectrum is a wireless service provider that was headquartered in Overland Park, Kansas. Sprint Spectrum was not able to comply with the Order Adopting the Audit Report within the 60-day timeframe because of changes to its billing system that were necessary to make refunds. It also was unable to issue True-up Reports without the modifications to its billing system. Accordingly, Sprint Spectrum sought an extension of time that was granted by the Commission on October 7, 2021. The refund process and reports were delayed several months. VPS reached out to Sprint Spectrum to determine the steps necessary for completing the components of the audit. On December 17, 2021, Sprint Spectrum filed a Response to a Staff inquiry and outlined its continuing efforts to comply with the Commission's Order Adopting the Audit Report. On January 19, 2022, Sprint Spectrum filed a Report on its compliance with the Order Adopting the Audit Report and confirmed that refunds to affected customers had been issued through a one-time

billing credit on a pro-rata basis. Sprint Spectrum also indicated that checks were issued to customers that had discontinued service. Credits were not issued for amounts less than \$1.00, as the refunds would have average about a penny per customer and would not be material.

5. On April 1, 2022, VPS issued a Compliance Report indicating Sprint Spectrum had filed an affidavit of a corporate officer, submitted True-up Reports and provided documentation to confirm refunds had been completed. VPS stated Sprint Spectrum had fulfilled all the requirements of the Order and was in compliance with Commission directives, even though it was late in meeting Commission filing deadlines.

4. The Commission has reviewed VPS's Compliance Report filed in this matter and finds it should be adopted, closing the Docket.

IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts Vantage Point Solutions' Compliance Report filed April 1, 2022, and determines the Docket be closed.

B. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further orders as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

Keen, Chair; Duffy, Commissioner; French, Commissioner

Dated: 04/14/2022

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Lynn M. Retz
Executive Director

CERTIFICATE OF SERVICE

21-SSLZ-056-KSF

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 04/14/2022.

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