

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Before Commissioners: Mark Sievers, Chairman
 Ward Loyd
 Thomas E. Wright

In the Matter of the Audit of Windstream NuVox)
Kansas, Inc. by the Kansas Universal Service)
Fund (KUSF) Administrator Pursuant to K.S.A.) Docket No. 12-NVCC-026-KSF
2010 Supp. 66-2010(b) for KUSF Operating)
Year 14, Fiscal Year March 2010-February 2011.)

ORDER ADOPTING AUDIT REPORT AND CLOSING DOCKET

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and determination. Having examined its files and records, and being duly advised in the premises, the Commission finds and concludes as follows:

1. On July 21, 2011, the Commission directed GVNW Consulting, Inc. (GVNW) to audit Windstream NuVox Kansas, Inc. (Windstream NuVox) for Kansas Universal Service Fund (KUSF) purposes.

2. On May 2, 2012, GVNW filed its Audit Report, dated April 27, 2012, indicating its finding that NuVox did not include early termination fees in the revenues reported to the KUSF, resulting in the company's under-reporting of KUSF revenue for the period of March 2010 through February 2012. The Standard cited by GVNW provides that miscellaneous recurring and non-recurring intrastate retail revenues are to be included in the calculation of total Kansas intrastate retail revenues. Consequently, NuVox owed an additional \$6,010.15 to the KUSF. GVNW states that on April 24, 2012, NuVox submitted Audit True-ups for KUSF Year 14 and quarterly True-ups for KUSF year 15, which reflected early termination fees. NuVox paid the \$6,010.15 owing to the KUSF on April 26, 2012. Effective March 2012, NuVox began reporting early termination fees to the KUSF. NuVox is current with its KUSF obligations.

Audit Report, p. 2. GVNW's current audit also confirms NuVox's satisfaction of recommendations adopted by the Commission in the previous audit under Docket No. 09-NVCC-135-KSF. GVNW recommends that this docket be closed.

3. The Commission has reviewed GVNW's April 27, 2012 Audit Report and concludes that it should adopt the same and close this docket.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:


A. The Commission accepts and adopts GVNW Consulting, Inc.'s Audit Report filed March 23, 2012. This docket is hereby closed.

B. The Commission retains jurisdiction over Windstream NuVox Kansas, Inc. and the subject matter of this Docket for the purpose of issuing such additional orders as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

Sievers, Chmn.; Loyd, Comm.; Wright, Comm.

Dated: MAY 09 2012


ORDER MAILED MAY 09 2012
Patrice Petersen-Klein
Executive Director

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PLEASE FORWARD THE ATTACHED DOCUMENT (S) ISSUED IN THE ABOVE-REFERENCED DOCKET TO THE FOLLOWING:

NAME AND ADDRESS	NO. CERT. COPIES	NO. PLAIN COPIES
DAVID G. WINTER, SENIOR CONSULTANT GVNW CONSULTING, INC. 2270 LA MONTANA WAY PO BOX 25969 COLORADO SPRINGS, CO 80936		
OTTO NEWTON, LITIGATION COUNSEL 1500 SW ARROWHEAD ROAD TOPEKA, KS 66604 ***Hand Delivered***		
EDWARD CADIEUX, SR. VP/REGULATORY WINDSTREAM NUVOX KANSAS, INC. 12400 OLIVE BLVD STE 430 ST LOUIS, MO 63141		
CAROL KEITH, ATTORNEY WINDSTREAM NUVOX KANSAS, INC. 12400 OLIVE BLVD STE 430 ST LOUIS, MO 63141		

ORDER MAILED **MAY 09 2012**

The Docket Room hereby certified that on this _____ day of _____, 20_____, it caused a true and correct copy of the attached ORDER to be deposited in the United States Mail, postage prepaid, and addressed to the above persons.