



GVNW CONSULTING, INC.

2270 LA MONTANA WAY (80918)
P.O. BOX 25969 (80936)
COLORADO SPRINGS, CO
TEL. 719.594.5800
FAX 719.594.5803
www.gvnw.com

July 28, 2015

Ms. Amy Gilbert
Secretary to the Commission
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

RE: Docket No. 15-TWVC-055-KSF (Toll-IXC)
In the Matter of the Audit of Twin Valley Telephone, Inc. by the Kansas Universal Service Fund (KUSF) Administrator to K.S.A. 2013 Supp. 2010(b) for KUSF Operating Year 17, Fiscal Year March 2013-February 2014.

Dear Ms. Gilbert:

GVNW Consulting, Inc. (GVNW) filed its Audit Report on May 26, 2015, and recommended that Twin Valley Telephone, Inc. (Twin Valley-IXC or Company) refund to its current customers \$2,888.80 through a one-time billing credit due to the application of the Kansas Universal Service Fund (KUSF) surcharge to wireless text messaging service plans.

On June 4, 2015, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting GVNW's Audit Report and directing: (1) the KUSF Administrator to make a one-time refund of \$2,880.80 to Twin Valley-IXC for over-payment of its KUSF assessment; and (2) Twin Valley-IXC, within sixty (60) days from the date of the Order, to issue customer refunds in the same amount through one-time equal bill credits. Upon completion of the refund, Twin Valley-IXC was ordered to provide GVNW with an affidavit, executed by an officer of the Company, attesting to completion of the refunds and to submit copies of customer bills substantiating the issuance of the refunds to GVNW.

On July 26, 2015, Twin Valley-IXC provided copies of the required customer bills and submitted a notarized affidavit attesting to the issuance of the refunds to GVNW. The notarized affidavit is enclosed as Attachment A to this letter. GVNW recommends that Docket No. 15-TWVC-055-KSF (Toll-IXC) 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

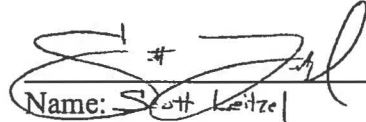
BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Audit of Twin Valley)
Telephone, Inc. by the Kansas Universal Fund)
(KUSF) Administrator Pursuant to K.S.A. 66-)
2013 Supp. 66-2010(b) for KUSF Operating)
Year 17, Fiscal Year March 2013 – February)
2014.)

Docket No. 15-TWVC-055-KSF
(Toll-IXC)

I, Scott Leitzel being first duly sworn, on oath state and affirm the following is true and correct:

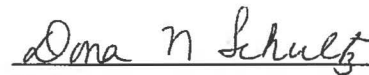
1. I am the Vice-President, Operations of Twin Valley Telephone, Inc. and as an officer of the Company, am authorized to make the statements herein on behalf of the Company.
2. The Company is a long-distance service provider in the State of Kansas.
3. Twin Valley Telephone, Inc. affirms that \$2,888.80 was refunded through equal one-time billing credits to its customers on Wednesday, June 24th, 2015.

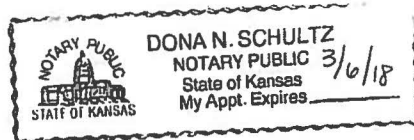

Name: Scott Leitzel

Date: July 7, 2015

Subscribed and sworn to before me this 7th day of July, 2015.

My Commission expires: 3/6/18


Notary



CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of July, 2015, 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
Topeka, KS 66604

Otto Newton, Litigation Counsel
Otto Newton
1500 SW Arrowhead Road
Topeka, KS 66604
Email: o.newton@kcc.ks.gov

Benjamin Foster, President & CEO
Twin Valley Telephone, Inc.
22 Spruce
PO Box 395
Miltonvale, KS 67466
Email: ben.foster@tvinc.net

Morgan May, Controller
Twin Valley Communications, Inc.
22 Spruce
PO Box 395
Miltonvale, KS 67466
Email: morgan.may@tvinc.net



David G. Winter