



March 26, 2025

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

RE: Docket No. 25-ELKT-108-KSF

In the Matter of the Audit of Elkhart Telephone Company, 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 March 4, 2025, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting Vantage Point Solutions' (VPS) Audit Report and directed Elkhart Telephone Company, Inc. (Elkhart or Company) to: (1) update its billing system to exclude KUSF surcharge collection from Business and Residential Voicemail revenues; (2) update its KUSF reporting procedures to exclude reporting of Business and Residential Voicemail revenues; and (3) file an affidavit, signed by an officer of the Company, attesting that the Company corrected its KUSF reporting procedures to exclude Business and Residential Voicemail revenues from its reporting revenues and corrected its billing system to exclude KUSF surcharge collection from Business and Residential Voicemail 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 April 3, 2025.

On March 26, 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 18, 2025.

VPS recommends that the Commission determine Elkhart is in compliance with the Commission's Order and that Docket No. 25-ELKT-108-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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