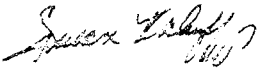


BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

MAR 18 2009

In the Matter of a General Investigation to)
Determine Whether the Commission Should) Docket No. 08-GIMT-154-GIT
Require Eligible Telecommunications)
Carriers to Certify That They Have Used)
Kansas Universal Service Fund Support)
Appropriately.)

 Docket
Room

**COMMENTS OF THE
CITIZENS' UTILITY RATEPAYER BOARD**

COMES NOW the Citizens' Utility Ratepayer Board (CURB) and files the following comments in this docket in response to the Kansas Corporation Commission's (KCC or Commission) January 30, 2009, Order Adopting Staff Workshop Report and Issue Resolutions and Soliciting Additional Comments (Order Soliciting Additional Comments). The Commission requests comments on two primary issues related to reporting practices of rural local exchange carriers (RLECs) and other eligible telecommunications carriers (ETCs) as it relates to their use of Kansas Universal Service Fund (KUSF) support and Federal Universal Service Fund (FUSF) support. In support of its position, CURB states and alleges as follows:

I. Introduction

1. In the Order Soliciting Additional Comments, the Commission requests comments on two issues raised in Staff's Report on KUSF Certification Industry Workshop (Staff's Report on Industry Workshop):¹

¹ Staff's Report on Industry Workshop, dated April 7, 2008.

- (a) Should the RLECs be permitted to provide sufficient expense and investment data upon FUSF and KUSF certification to supplant KUSF audits?
- (b) Should all telecommunications investments and expenses be recognized for USF certification purposes?

CURB will address both of these issues in its Comments.

II. KUSF Audits Should Not Be Replaced by RLEC FUSF and KUSF Certification Data

2. The Commission seeks additional comments on whether the RLECs should be permitted to provide sufficient expense and investment data upon FUSF and KUSF certification to supplant KUSF audits. CURB believes that the status quo should be retained and KUSF audits should not be replaced by RLEC certification of FUSF and KUSF data. CURB supports this position for the following reasons:

- a) As stated by Staff in Staff's Report on Industry Workshop,² the purpose and intent of a KUSF audit of an RLEC is significantly different than RLEC self-certification of FUSF/KUSF data, because an audit is used to determine the amount of a RLEC cost-based support while the RLEC self-certification is a simplified process to allow each KUSF recipient to self-certify how the company will use USF support;
- b) CURB does not believe that self-certification, even with additional reporting data, can adequately satisfy the purposes of an RLEC audit; and
- c) Replacing the RLEC audit with self-certification could lead to excessive cost recovery by RLECs and result in KUSF assessments to Kansas consumers that are unreasonable and excessive.

² Staff's Report on Industry Workshop, p. 5.

3. Staff's Report on Industry Workshop summarized the RLEC position on the issue of replacing RLEC audits with self-certification of KUSF/FUSF data:

The rural local exchange carriers (rural LECs) requested that the Commission consider using the annual KUSF certification process in lieu of, and not in addition to, the KUSF audit. They state this is allowed under the Commission's general authority, and that if the Commission is not going to perform audits of all ETCs, then the rural LECs bear a cumulative regulatory burden not borne by other companies. The annual USF certification process could be used as a reasonableness "spot check," with audits occurring only when necessary. To ensure that KUSF audits are the exception, the rural LECs proposed modifying the USF certification forms to allow for the provision of sufficient information to meet statutory requirements for rate-of-return carriers and minimize the need for company specific KUSF audits. The annual USF certification information would be a base-line of the amount of KUSF support needed, but would not preclude audits.

After reviewing the draft workshop report, the rural LECs provided additional clarification of their position. They stated that the USF certification process would not be "in lieu of" the Commission's authority to conduct an audit. Instead, as a result of expanding the information provided during the KUSF certification process, the need for the current plan of ongoing, extensive audits could be supplanted. They added that the Commission would retain authority to conduct a full audit, if and when, a more extensive process is warranted.

...
After the workshop, the rural LECs informed Staff of their conclusion it would be difficult to develop a single reporting format that could be readily used for both KUSF certification and the Commission's statutory review of the KUSF. The rural LECs provided Staff with their proposed USF certification form and requested that Staff consider submitting the form with its report. They also advised Staff of their intent to submit a separate form, which would include a more extensive cost report that could be considered as a possible substitute for the planned, ongoing audits.³

4. Staff disagreed with the previous RLEC position and stated the following:

Staff reminded participants that the August 2007 Order stated that the Commission had addressed the issue of performing audits of competitive ETCs and that the issue would not be revisited in this docket. Staff stated that the purpose of the KUSF audits is to determine the amount of a rural LEC's cost-based support, while the annual USF certification process is a simplified process to allow each KUSF recipient to self-certify, with limited supporting data, that this is how the company has, and will, use USF support. Staff also stated that it would be beneficial if the rural LECs provided modified forms that reflected their proposal. Staff suggested that since the parties could not readily

³ Staff's Report on Industry Workshop, pp. 4-6 (citations omitted).

*reach agreement on this issue, it would be best to reserve the issue for comments, whether in this docket or a different proceeding*⁴

5. CURB agrees with the position reflected in Staff's Report on Industry Workshop. The purpose of KUSF audits is to determine the amount of a RLEC's cost-based support, whereas the annual USF certification process is a simplified process (with limited supporting data) to allow KUSF recipients to self-certify how the company has and will use USF support. The FUSF certification process was initially adopted in KCC Docket No. 01-GIMT-595-GIT, and revised in KCC Docket No. 01-GIMT-112-GIT.

6. The KUSF audits of RLECs that are conducted by Staff are detailed evaluations of the RLEC's intrastate revenue requirements (a rate case-type review) that are used to address the amount of cost-based support that an RLEC should receive. The KUSF support of a rate-of-return regulated RLEC must be based on embedded costs, revenue requirements, investments, and expenses.⁵

7. The detailed audit of RLEC costs should not be replaced with a simplified process that allows RLECs to merely self-certify that their costs are reasonable and cost-based. This type of expedited process proposed by RLECs would be similar to allowing an energy company (such as Westar or KCP&L) to merely certify that its revenue requirements are reasonable and cost-based, and to accept the company's filed rate case without any review by Staff or other interveners. It is clear from Staff's previous audits of RLECs that there are typically significant differences between the RLEC's proposed costs (and revenue requirements) versus the final costs (and revenue requirements) recommended by Staff (and ultimately adopted by the Commission). The Commission should not abandon the current audit process that reviews the

⁴ *Id.*, pp 5-6 (citations omitted).

⁵ K.S.A. 66-2008(e).

costs of RLECs for purposes of determining cost-based support from the KUSF. Replacing the RLEC audit with self-certification could lead to excessive cost recovery by RLECs and result in KUSF assessments to Kansas consumers that are unreasonable and excessive.

8. The RLEC's propose to modify the current USF certification forms to include additional cost information that would meet statutory requirements for rate-of-return carriers and could be used as a substitute for KUSF audits. CURB does not believe that the RLECs can provide information in a KUSF self-certification form that is adequate to substitute for an RLEC audit. Most Staff audits of RLECs involve substantial discovery and include differences of opinion between Staff and the RLEC regarding issues and costs. CURB is not aware of any RLEC audits where the company provided adequate documentation that did not require some type of review and examination by Staff. There is no risk or downside to the RLEC for avoiding a detailed audit, but there is substantial risk to Kansas consumers that the costs of the RLEC will not be cost-based and that consumers will pay excessive assessments for the KUSF. As a result, CURB does not support the RLEC's proposal for a simplified KUSF certification as a substitute for the current KUSF detailed audits of RLECs which insure appropriate cost-based recovery from the KUSF.

III. All Telecommunications Investments and Expenses Should Not be Recognized for USF Certification Purposes

9. The Commission seeks additional comments on whether all telecommunications investments and expenses should be recognized for USF certification purposes. CURB believes that the current reporting requirements should be retained and the inclusion of all telecommunications plant-in-service and expenses should not be adopted.

10. The RLECs propose the inclusion of all telecommunications investments and expenses as a means to depend upon the KUSF certification as a substitute for the current detailed audits used to address cost-based recovery from the KUSF. Therefore, this issue is a subset of the previous issue addressed by CURB, and CURB relies on its previous arguments. Also, this is consistent with CURB's previous Comments in this proceeding.⁶ CURB's previous Comments recommended that KUSF certification forms include additional information regarding non-regulated costs of ETCs (and RLECs), but CURB did not propose any changes that would include reporting of all telecommunications investments and expenses.

11. CURB's position on this issue is also consistent with the position of Staff, AT&T, and Embarq as reflected in Staff's Report on Industry Workshop.⁷ The current certification forms were adopted in 2005 in Docket No. 05-GIMT-112-GIT (Docket 112), based on input from Staff and industry participants and changes are not necessary, as emphasized at page 9 of Staff's Report on Industry Workshop.⁸

12. Finally, the USF certification is intended to certify the company's universal service-related cash expenditures, and excludes expenses such as depreciation. CURB does not believe that any changes in current reporting forms are necessary, especially since the RLECs have to-date failed to provide any compelling reasons to implement the suggested change.

⁶ CURB Comments, September 21, 2007, ¶¶ 9-12 (CURB's previous Comments).

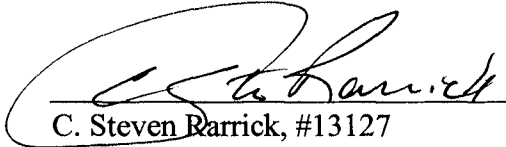
⁷ Staff's Report on Industry Workshop, p. 7.

⁸ "In the Matter of Certification of Compliance with Section 254(e) of the Federal Telecommunications Act of 1996, and Non-Rural Carrier Certification of Urban/Rural Rate Comparability," Docket No. 05-GIMT-112-GIT (Docket 112), April 13, 2005 *Order Accepting Staff Report on the USF Certification Process and Scheduling Comments*, Staff Report on the USF Certification Process, p. 3, item III-ILEC Cost Reporting.

IV. Conclusion

13. CURB appreciates the opportunity provided in this docket to submit these comments on behalf of Kansas small business and residential ratepayers regarding issues impacting the KUSF.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "C. Steven Barrick", is written over a horizontal line.

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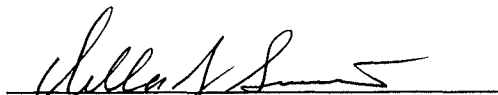
STATE OF KANSAS)
)
COUNTY OF SHAWNEE) ss:

C. Steven Rarrick, of lawful age, being first duly sworn upon his oath states:

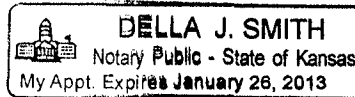
That he is an attorney for the Citizens' Utility Ratepayer Board; that he has read the above and foregoing document, and, upon information and belief, states that the matters therein appearing are true and correct.


C. Steven Rarrick

SUBSCRIBED AND SWORN to before me this 18th day of March, 2009.


Notary of Public

My Commission expires: 01-26-2013



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08-GIMT-154-GIT

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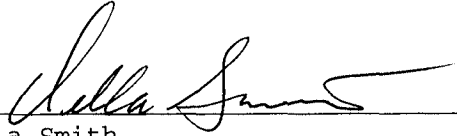
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