

July 10, 2024

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

RE: Docket No. 24-88IV-112-KSF

In the Matter of the Audit of 8 x 8 Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 26, Fiscal Year March 2022 - February 2023

Dear Ms. Retz:

On May 30, 2024, the Kansas Corporation Commission (KCC or Commission) issued an Order adopting Vantage Point Solutions' (VPS) Audit Report and directed 8x8 Inc. (8x8 or Company) to correct deficiencies as set forth in the Audit Report, within 30 days of the issuance of the Order, or July 1, 2024. In its April 22, 2024 Audit Report, VPS recommended 8x8 be directed to submit a pleading: (1) affirming its use of a company-specific traffic factor study to allocate revenue between interstate and intrastate jurisdictions, (2) the period(s) the methodology was applicable, (3) the intrastate factors applied, and (4) verifying that the Company is using this methodology for both Federal and Kansas USF purposes.

On June 30, 2024, the Company requested an extension of one (1) week due to difficulties coordinating signatures and approvals related to staff vacations/holidays.

On July 1, 2024, VPS forwarded the request to KCC Staff.

On July 1, 2024, KCC Staff responded that the Company was past its opportunity to file a Petition with the Commission. However, Staff was able to approve a one (1) week extension to July 8, 2024.

On July 8, 2024, the Company notified VPS that it had filed its pleading in the FY25-FY28 general Dockets. VPS recommended the Company file its compliance in the audit Docket 24-88IV-112-KSF.

On July 9, 2024, the Company filed its Compliance Submission in Docket No. 24-88IV-112-KSF, (1) affirming its use of a company-specific traffic factor study to allocate revenue between interstate and intrastate jurisdictions, (2) the period(s) the methodology was applicable, (3) the intrastate factors applied, and (4) verifying that the Company is using this methodology for both Federal and Kansas USF purposes. KCC Staff recommended that the Company's Traffic Study also be filed in 24-GIMT-229-GIT FY28 of the KUSF for FY25-FY28.

VPS recommends that the Commission determine 8x8 is in compliance with the Commission's Order and that Docket No. 24-88IV-112-KSF be closed.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis C. Smith". The signature is stylized and written in a cursive-like font.

Dennis C. Smith, CPA

CERTIFICATE OF SERVICE

I hereby certify that on this 10th day of July 2024, 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 SW Arrowhead Rd
Topeka, KS 66604

Brett W. Berry
Litigation Counsel
Kansas Corporation Commission
1500 SW Arrowhead Rd
Topeka, KS 66604
brett.berry@ks.Gov

Steven Chen
Senior Director, Tax
8x8, Inc.
675 Creekside Way
Campbell, CA 95008
steven.chen@8x8.com

Bryan Martin
Chief Technology Officer
8x8, Inc.
675 Creekside Way
Campbell, CA 95008
bryan.martin@8x8.com

Shomari Jackson
Vantage Point Solutions
2930 Montvale Drive Suite B
Springfield, IL 62704
shomari.jackson@vantagepnt.com

Wendy Harper
USF Services Manager
Vantage Point Solutions
2930 Montvale Drive, Suite B
Springfield, IL 62704
wendy.harper@vantagepnt.com

Nicole Stephens
KUSF Administrator Manager
Vantage Point Solutions
2930 Montvale Drive Suite B
Springfield, IL 62704
nicole.stephens@vantagepnt.com



Dennis C. Smith, CPA