

July 23, 2025

Ms. Celeste Chaney-Tucker
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027
Celeste.Chaney-Tucker@ks.gov

RE: Docket Number: 24-GIMT-229-GIT

*In the Matter of an Investigation to Determine the Annual Assessment Rate for the
Twenty-Eighth Year of the Kansas Universal Service Fund, Effective March 1, 2024*

*Submission of March 2024 through February 2025 KUSF Fiscal Year (FY 28) Selection
Criteria and Audit Procedures*

Dear Ms. Chaney-Tucker:

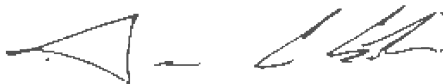
On July 1, 2025, Vantage Point Solutions (VPS) filed its proposed Kansas Universal Service Fund (KUSF) Fiscal Year (FY28) Carrier Audit Selection Criteria and Audit Procedures to use for the FY28 carrier audits.

On July 15, 2025, the Commission issued an Order Accepting VPS' KUSF Proposed Revisions to Selection Criteria and Carrier Review Procedures. VPS was directed to file a list of the 16 carriers selected for audit.

The 16 carriers selected for audit are identified in Attachment 1.

Once the Commission opens dockets for each of the 16 carriers selected for audit, VPS will commence its audits to ensure that VPS completes them as expeditiously as possible and files audit reports no later than June 30, 2026.

Sincerely,



Dennis C Smith, CPA
USF Auditor

Encl.

KANSAS UNIVERSAL SERVICE FUND CARRIER AUDIT SELECTION
March 1, 2024, to February 28, 2025 (FY 28)
(July 23, 2025)

Vantage Point Solutions, Inc. (VPS) is filing its proposed Kansas Universal Service Fund (KUSF) contributors it recommends be subject to a carrier audit for the KUSF Fiscal Year of March 1, 2024, through February 28, 2025 (FY28). VPS' selection of these carriers is based on the Kansas Corporation Commission's (KCC or Commission) approved Carrier Audit Selection Criteria.¹ VPS will perform each audit consistent with the KUSF Carrier Audit Procedures.² These sixteen (16) carriers account for approximately \$11.06 million, or 30.13%, of the total \$36.7 million of assessments contributed to the KUSF.

The carriers VPS recommends be subject to audit and the reason for selection are as follows:

Stratification Group No.	Company Code	Carrier Name	Selection
1	5190	Cellco Partnership	Required Audit
1	5233	Alltel Corporation fka AllTel Communications d/b/a Verizon Wireless	Required Audit
1	5706	T-Mobile Central LLC	Required Audit
2	1070	Craw-Kan Telephone Co-op Inc	Required Audit
2	1411	Brightspeed of Southern Kansas, Inc. fka United Telephone of Kansas d/b/a CenturyLink	Required Audit
2	1710	Securus Technologies, LLC	Required Audit
2	5705	Nex-Tech Wireless LLC	Required Audit
2	6506	Everfast Fiber Networks LLC	Required Audit
2	7065	Spectrum Advanced Services LLC	Required Audit
3	5647	K-Powernet LLC	Staff Selection
3	6441	Spectrum Mobile LLC	Random Selection

¹ Order Accepting VPS' KUSF Proposed Revisions to Selection Criteria and Carrier Review Procedures, Docket No. 24-GIMT-229-GIT, July 15, 2025.

² *Id.*

Stratification Group No.	Company Code	Carrier Name	Selection
3	6460	Dish Wireless LLC	Random Selection
3	6485	Brightspeed Broadband, LLC f/k/a CenturyTel Broadband Services, LLC	Random Selection
3	7171	Greenfly Networks, Inc.	Random Selection
3	7197	Bandwidth, Inc.	Random Selection
4	7200	Chicago Business VoIP, LLC	Random Selection