



3. On September 26, 2000, the Commission issued its Order No. 2 in this docket, instructing Sprint to determine the correct amount that should have been assessed and collected from tax-exempt entities and wireless companies. Sprint was further instructed to provide its findings to NECA.

4. On September 19, 2001, NECA reported that Sprint had completed the process of issuing refunds or credits to all active customers. NECA noted that Sprint was engaged in discussion with the Commission Staff with respect to the manner in which refunds to inactive customers should be accomplished. Staff determined that those refunds totaled \$14,200, but that the amount that would be due to each inactive customer was so minimal that the expense of identifying those customers and completing the refund would exceed the outstanding amount.

5. The Commission concludes that the \$14,200 should be credited evenly to Sprint's current customers. This method is consistent with previous refunds in such instances and prevents needless expenditures. Sprint is ordered to complete the credits by July 30, 2002.

**IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:**

A. The Commission has jurisdiction over the parties and the subject matter in this docket.

B. Sprint is ordered to credit the remainder of the excess KUSF surcharges evenly over its current customer base by July 30, 2002.

C. Pursuant to K.S.A. 2001 Supp. 66-118(b), the parties have fifteen days, plus three days if service of this Order is by mail, from the date of this Order in which to petition the Commission for reconsideration of any matter decided herein. Petitions for reconsideration should be served on the Executive Director.

D. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further order or orders as it may deem necessary.

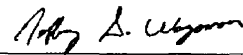
**BY THE COMMISSION IT IS SO ORDERED.**

Wine, Chr.; Claus, Comm.; Moline, Comm.

Dated:           **MAY 01 2002**          

**ORDER MAILED**  
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**MAY 01 2002**

 **Executive  
Director**

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Jeffrey S. Wagaman  
Executive Director