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**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of AT&T	)	
Ohio, Inc. to introduce its new Optional	)	Case No. 07-53-TP-ZTA
Duplicate Bill Copy Service	)	
In the Matter of the Motion of the Ohio	)	
Consumers' Counsel for an Investigation	)	Case No. 07-138-TP-UNC
into Telephone Companies' Charges for	)	
Duplicate Bill Copies.	)	

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**REPLY MEMORANDUM OF THE  
OFFICE OF THE OHIO CONSUMERS' COUNSEL  
TO MEMORANDA CONTRA**

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JANINE L. MIGDEN-OSTRANDER  
CONSUMERS' COUNSEL

David C. Bergmann, Trial Attorney  
Terry L. Etter  
Assistant Consumers' Counsel  
  
**Office of the Ohio Consumers' Counsel**  
10 West Broad Street, Suite 1800  
Columbus, Ohio 43215-3485  
(614) 466-8574 (Telephone)  
(614) 466-9475 (Facsimile)  
[bergmann@occ.state.oh.us](mailto:bergmann@occ.state.oh.us)  
[etter@occ.state.oh.us](mailto:etter@occ.state.oh.us)

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ATTACHMENT 1

CERTIFICATE OF SERVICE

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**I. INTRODUCTION**

Pursuant to Ohio Adm. Code 4901-1-12(B) and the Entry issued February 23, 2007, the Office of the Ohio Consumers' Counsel ("OCC"), on behalf of residential telephone consumers, submits this consolidated memorandum in reply to the memoranda contra OCC's motions in the above dockets. On January 30, 2007, in Case No. 05-73-TP-ATA, OCC moved the Public Utilities Commission of Ohio ("Commission" or "PUCO") to suspend the "bill copy service" tariff of AT&T Ohio.<sup>1</sup> On February 8, 2007, in Case No. 07-138-TP-UNC ("07-138"), OCC asked the Commission to investigate all

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<sup>1</sup> AT&T Ohio's tariff application, along with three similar applications, was suspended by Entry dated February 1, 2007. The applications by AT&T Communications of Ohio, Inc. (Case No. 07-48-TP-ATA) and TCG Ohio (Case No. 07-49-TP-ZTA) addressed only business customers. The application by Qwest Communications Corporation ("Qwest") included residential and business customers, but the application was amended on January 31, 2007 to include only business customers (Case No. 07-98-TP-ZTA). Case No. 07-98-TP-ZTA was suspended by separate Entry dated February 1, 2007.

Ohio telephone companies' similar charges. On February 16, 2007, AT&T Ohio filed a single memorandum contra both motions. On February 20, 2007 CenturyTel of Ohio, Inc. ("CenturyTel") filed a "Response" to OCC's motion for an investigation. On February 23, 2007, Windstream<sup>2</sup> filed a Memorandum Contra. AT&T Ohio, CenturyTel and Windstream are wrong on the facts and the law. OCC's motions should be granted.

As noted, the Entry of February 1, 2007 suspended AT&T Ohio's bill copy charge application. To that extent, OCC's motion in that docket has effectively been granted.<sup>3</sup> OCC had also moved to intervene in that proceeding. AT&T Ohio does not oppose OCC's intervention,<sup>4</sup> which should be granted. AT&T Ohio does, however, spend time arguing that the February 1, 2007 Entry was improvidently issued and/or should be lifted.<sup>5</sup> OCC will respond to those arguments here, along with what appear to be arguments against OCC's motion to suspend.

AT&T Ohio relies on its making bills available on-line for free to show its service to customers. As noted in OCC's initial filings in these dockets, OCC supports these efforts, and commends AT&T for undertaking them. AT&T Ohio's pleading provides information about this service that was not evident from the web or its original tariff filing. There remain, however, issues about access to the on-line information that will be discussed below.

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<sup>2</sup> This includes Windstream Ohio, Inc. and Windstream Western Reserve, Inc.

<sup>3</sup> The February 1, 2007 Entry did not mention OCC's motion.

<sup>4</sup> AT&T Ohio's Memorandum Contra the Office of the Ohio Consumers' Counsel's Motions (February 16, 2007) ("AT&T Ohio Memorandum") at 2, n.1.

<sup>5</sup> Id. at 5-8. AT&T Ohio did not file an interlocutory appeal from the February 1, 2007 Entry.

AT&T Ohio also opposes OCC's generic motion.<sup>6</sup> Those arguments, along with those of CenturyTel and Windstream, are also addressed here.

## **II. BACKGROUND**

The context of this issue -- the need for consumers to obtain copies of their telephone bills from the period March 2003 through July 2006 in order to obtain refunds of the Federal Excise Tax ("FET") -- was set forth in OCC's motions,<sup>7</sup> and need not be repeated here. AT&T Ohio and CenturyTel provide some additional detail,<sup>8</sup> which does not alter the position. To the extent that this "background," however, describes either company's internal deliberations, it should not, of course, be accepted without questioning.

## **III. ISSUES PERTAINING TO AT&T OHIO'S "NEW" SERVICE.**

OCC had questioned whether the bill copy service proposed by AT&T Ohio was in fact a new service.<sup>9</sup> AT&T Ohio says that "[c]ontrary to the OCC's assertions, no such service was offered before."<sup>10</sup> Yet AT&T Ohio later states, "it is true that the Company did previously provide, for free, incidental and infrequent requests for copies of recent

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<sup>6</sup> Id. at 15.

<sup>7</sup> See Case No. 07-53-TP-ZTA, Motion to Intervene and Motion for Full Suspension of the Office of the Ohio Consumers' Counsel (January 30, 2007) ("OCC 07-53 Motion") at 1; 07-138, Motion for Immediate Investigation into Telephone Companies' Charges for Providing Duplicate Bills to Ohio Residential Consumers and Motion to Make Current Bill Copy Charges Subject to Refund by the Office of the Ohio Consumers' Counsel (February 8, 2007) ("OCC 07-138 Motion") at 1.

<sup>8</sup> AT&T Ohio Memorandum at 2-3; 07-138, CenturyTel of Ohio, Inc.'s Response to the Consumers' Counsel's Motion for an Investigation (February 20, 2007) ("CenturyTel Memorandum") at 1-2.

<sup>9</sup> OCC 07-53 Motion at 2.

<sup>10</sup> AT&T Ohio Memorandum at 3.

customer bills, ... it was not able to provide bill copies going back 41 months” (the FET refund period).<sup>11</sup> How far back AT&T Ohio could provide copies of bills (i.e., how recent is “recent”) is not specified, leaving open to question the incremental impact of this “new” service. It should be noted that neither CenturyTel nor Windstream expressed any doubts in their memoranda about their ability to retrieve bills for the full FET period.

AT&T Ohio also makes much of the “millions of dollars” its corporate parent spent “to retrieve and make available appropriate bills ... for its customers.”<sup>12</sup> Given that AT&T nationally encompasses almost 70 million access lines,<sup>13</sup> that cost does not appear excessive on a per-line basis.

AT&T Ohio stresses that the \$5.00 per bill copy charge does not recover these “millions of dollars.”<sup>14</sup> That is appropriate, given that AT&T Ohio expects that the “vast majority of its customers” will be using the on-line bill accessibility feature.<sup>15</sup> AT&T Ohio also asserts that the “\$5.00 charge per bill was established to recover only some of the Company’s incremental costs (e.g., labor, paper and postage).”<sup>16</sup> This is supposedly supported by AT&T Ohio’s cost study, which AT&T Ohio faults the Commission for not requesting.<sup>17</sup>

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<sup>11</sup> Id. at 9 (emphasis in original).

<sup>12</sup> Id. at 3.

<sup>13</sup> Federal Communications Commission, Wireline Competition Bureau, Industry Analysis and Technology Division, Trends in Telephone Service (rel. February 2007), Table 7.3 (combining figures for AT&T and BellSouth).

<sup>14</sup> AT&T Ohio Memorandum at 5.

<sup>15</sup> Id. at 4.

<sup>16</sup> Id. at 4-5.

<sup>17</sup> Id. at 6.

Thus we have AT&T spending millions of dollars to provide a free on-line service, yet imposing a charge for customers who are unable or unwilling to use that service, a charge which supposedly recovers “only some” of its costs. Obviously, without reviewing the cost study one cannot judge the accuracy of AT&T Ohio’s assertions. One can, however, question the propriety of its argument that “AT&T Ohio, as any other utility, is appropriately allowed ... to recover its costs for providing a service”<sup>18</sup> when the concept is so inconsistently applied.<sup>19</sup> Indeed, AT&T Ohio states that “OCC’s request that telephone charges ‘do not exceed their costs’ is an argument that ... other services should inappropriately cross-subsidize the costs the Company incurs for providing copies of historical customer bills.”<sup>20</sup> Yet AT&T is providing its on-line bill service for free, despite the “millions of dollars” of costs that underlie the service. Apparently, “appropriate cross-subsidization” is entirely in the eye of the beholder.

As previously noted, OCC applauds AT&T for making the free on-line service available. That does not mean, however, that its charge for paper copies is automatically reasonable.<sup>21</sup>

That is especially true given the limits of the presentation of the on-line option. AT&T Ohio states that:

[c]ustomers who have an existing on-line billing account can access their previous billing statements directly from their on-line

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<sup>18</sup> Id. at 11-12.

<sup>19</sup> AT&T Ohio also states that if “the Company ... expended significant resources to retrieve and compile billing information, it is only reasonable that such costs be recovered.” Id. at 14. This hints that the paper bill copy charge does recover some of the costs of retrieving and compiling the information in the bills.

<sup>20</sup> Id. at 16.

<sup>21</sup> Contrary to AT&T Ohio’s assertion, the fact that OCC commends AT&T for making bill copies available on-line for free in no way conflicts with OCC’s opposition to the charge for paper copies. See id. at 14-15.

account. Customers who do not have an on-line account can utilize the simple, yet confidential process developed to assist customers without on-line accounts. This electronic process is quick, easy, and private, and eliminates the need for a customer to work directly with a customer service representative to obtain their billing records.<sup>22</sup>

Again, all of this is commendable, but it appears that the reality falls a little short of AT&T Ohio's description. As the attached screen shots show, a customer attempting to access the bill copies on-line would reasonably get the impression that in order to access the copies, signing up for an on-line account is required. Customers who have not yet signed up for on-line billing would be understandably hesitant about doing so just in order to get on-line copies of their past bills.

All of which goes to whether AT&T Ohio's proposed tariff for the paper copies is just and reasonable, regardless of AT&T's commendable efforts in making on-line copies available. As discussed in the next section, these questions make the Commission's suspension of the application here eminently reasonable.

#### **IV. SUSPENSION OF AT&T OHIO'S APPLICATION WAS PROPER.**

As noted above, AT&T Ohio did not file an interlocutory appeal from the Entry suspending its application.<sup>23</sup> Nonetheless, AT&T Ohio argues here that the suspension was "simply unjustified."<sup>24</sup>

AT&T Ohio's views must be placed in context. AT&T Ohio's tariff filing was made as a "ZTA" that was effective on filing. The ability of telephone companies,

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<sup>22</sup> Id. at 10.

<sup>23</sup> None of the other carriers whose applications were suspended filed interlocutory appeals.

<sup>24</sup> Id. at 5, n. 5.



particularly incumbent local exchange companies (“ILECs”), to make filings for new services, changes in terms and conditions and rate increases that become effective **without any prior Commission review** is a tremendous grant of freedom for the ILECs. Prior to this grant, the tariffs were filed without any timeframe for approval.<sup>25</sup>

That is why the Commission included suspension provisions in its rules, and specifically addressed the ZTA situation (and other applications with short timeframes) by allowing after-the-fact suspension such as occurred here. Yet contrary to AT&T Ohio’s argument,<sup>26</sup> the Commission’s rules do not require that suspension orders identify the particular aspect in which an application is not in the public interest or may violate Commission rules or regulations.

Likewise, the rules do not require the Commission (or its staff) to contact the Company after a suspension,<sup>27</sup> to request a copy of a cost study,<sup>28</sup> or to “discuss[] with the Company its policy concerns and clearly defin[e] the policy mandate violated.”<sup>29</sup> The fact that these actions did not occur before the suspension and have not occurred since then -- and OCC accepts AT&T Ohio’s assertion that they have not -- is not grounds under the rules or otherwise for the suspension to be lifted. This is especially true given the paucity of detail that AT&T Ohio provided in its Exhibit C to the application, which

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<sup>25</sup> Just as there is no timeframe for the Commission to act on motions to suspend tariff applications such as that filed by OCC.

<sup>26</sup> Id. at 5.

<sup>27</sup> Id. at 6.

<sup>28</sup> Id.

<sup>29</sup> Id. at 7.

is supposed to provide a “[d]escription and rationale for proposed tariff changes, including a complete description of the service(s) proposed or affected.”<sup>30</sup>

AT&T Ohio asserts that “as it was appropriately tariffed as a Tier 2 service, the company is allowed to price the service -- pursuant to the Commission’s rules -- at market based rates.”<sup>31</sup> Again, there are questions about whether this is in fact a service that was not previously offered. And there are also questions about whether, in fact, the filing was proper as a ZTA. It could be argued that the bill copy charges are “non-specific service charges” under Ohio Adm. Code 4901:1-6-22 (because they are “avoidable and under the control of the customer” -- at least as AT&T Ohio would have them) and thus should have been filed as a sixty-day self-complaint.

**V. THE COMMISSION SHOULD CONTINUE THE SUSPENSION OF THE NEW BILL COPY CHARGES, AND SHOULD DECLARE THAT OTHER BILL COPY CHARGES ARE SUBJECT TO REFUND.**

AT&T Ohio attempts to downplay the costs to its customers (and, by extension, the costs to the customers of other companies that impose a bill copy charge) of its bill copy charges. AT&T Ohio first proposes that “customers can order three or four bill copies to determine if the refund they will be able to claim is more than the standard refund. At that point, they can decide whether it makes economic sense to order additional months of paper copies....”<sup>32</sup> Then AT&T Ohio says that:

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<sup>30</sup> See Telecommunications Applications Form, page 2.

<sup>31</sup> AT&T Ohio Memorandum at 18.

<sup>32</sup> Id. at 12-13. The cost of obtaining “three or four” bill copies (\$15-\$20 under AT&T Ohio’s suspended tariff) will certainly weigh into “whether it makes economic sense to order additional months of paper copies.” Yet if it does not make economic sense the taxpayer without dependents will have paid 50%-60% of the standard refund just to make that determination.

as indicated on the IRS website, individuals do not have to have bills and records covering the entire 41-month period. They simply need to have records adequate to support the refund amount they are requesting.<sup>33</sup>

This assumes that a customer who only got three months of copies -- which justify a refund above the standard refund -- could be satisfied with copies of only those three months' bills.<sup>34</sup> These are hardly grounds for lifting the suspension, or for freely allowing such charges.

OCC's motion identified CenturyTel and Windstream as the incumbent local exchange carriers ("ILECs") that have tariffed bill copy charges that are not the subject of a new application.<sup>35</sup> CenturyTel notes that "OCC has specifically identified CenturyTel's bill copy charge of \$1.25 per bill as one that the Commission should investigate and should make subject to refund pending the outcome of the requested investigation."<sup>36</sup> OCC also identified Windstream as another ILEC with such a charge.<sup>37</sup> Based on a more extensive review, it appears that CenturyTel and Windstream are the only ILECs with such charges. OCC had also identified two competitive local exchange carrier ("CLECs") with such charges -- LDMI Telecommunications, Inc. and McLeod USA Telecommunications Services, Inc.<sup>38</sup> OCC has not examined the tariffs of all of the

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<sup>33</sup> Id. at 13. Contrariwise, CenturyTel asserts that "[i]f pursuing a credit based on actual excise [tax] payments, the taxpayer must complete Form 8193 which will require the customer to retrieve telephone bills going back 41 months." CenturyTel Memorandum at 2.

<sup>34</sup> Not to mention the additional time involved in obtaining the second, more extensive, round of bills.

<sup>35</sup> OCC Memorandum in Support at 1.

<sup>36</sup> CenturyTel Memorandum at 3.

<sup>37</sup> OCC Memorandum in Support at 2.

<sup>38</sup> Id. at 1.

CLECs that claim to serve residential customers, but has located one other CLEC with a bill copy charge: Trinsic.<sup>39</sup>

The telephone companies appear to have a very constricted view of the Commission's powers to balance the interests of the companies and consumers. For example, AT&T Ohio states that the Commission "lacks the requisite authority to order carriers to provide bills electronically, even if the carrier has such information."<sup>40</sup> AT&T Ohio also states that:

[t]he Commission cannot order a utility to provide a service "at no cost." While AT&T Ohio has decided to make such a service available free to its customers, such an action is only within the Company's discretion, and not within the Commission's jurisdiction.<sup>41</sup>

OCC submits that under both its general supervisory powers, pursuant to R.C. 4905.04 and 4905.06, and under its authority to require charges not to be unjust or unreasonable pursuant to R.C. 4905.22, the Commission has the authority to require what AT&T Ohio opposes.<sup>42</sup>

CenturyTel and Windstream both object to OCC's motion for the Commission to make collections of bill copy charges subject to refund. CenturyTel cites *Keco* and the

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<sup>39</sup> Trinsic Communications, Inc., Duplicate Invoice \$5.00, PUCO Tariff No. 5, Section 10, Original Page 21.

<sup>40</sup> AT&T Ohio Memorandum at 16. OCC will concede that OCC lacks the authority to order carriers in this fashion. *Id.*

<sup>41</sup> *Id.* at 17.

<sup>42</sup> The reasonableness of AT&T Ohio's rate is obviously more in question than CenturyTel's, which describes its bill copy charge as "minimal." CenturyTel Memorandum at 3. Yet even with CenturyTel's charge, a customer would have to pay \$51.25 for 41 months of bills. See OCC Memorandum at 3.

prohibition on retroactive ratemaking; Windstream cites an Ohio appeals court case for the same proposition.<sup>43</sup>

OCC had asked the Commission to issue an order declaring that collections of bill copy charges **after** the order are subject to refund.<sup>44</sup> In the absence of such an order, the filed rate doctrine would apply, and *Keco* would apply. But with such an order, the filed rate doctrine no longer applies. As stated by an appellate decision cited in *Chevrolet*, “The filed rate doctrine, embodied in R.C. 4905.33, mandates that a public utility must charge the tariff rates approved by the PUCO. Further, deviation from those rates is not permitted *except under the supervision of the PUCO*.”<sup>45</sup> Such “supervision” includes the issuance of an order making the rates subject to refund.

The practice of collecting rates subject to refund is not foreign to Commission policies and practices. The Commission has used this approach to permit it to explore the reasonableness of rates in light of events that occurred after the issuance of its orders. For instance, the Commission granted rehearing and ordered rates to be collected subject to refund in a rate case filed by the Columbus & Southern Ohio Electric Company.<sup>46</sup> In that rate case, one week after the issuance of the PUCO’s rate order, the Nuclear Regulatory Commission issued an Order that suspended construction at the Zimmer

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<sup>43</sup> CenturyTel Memorandum at 4, citing *Keco Industries, Inc. v. The Cincinnati & Suburban Bell Tel. Co.*, 166 Ohio St. 254 (“*Keco*”); Windstream Memorandum at 4, citing *Cincinnati Gas & Elec. Co. v. Chevrolet*, 153 Ohio App.3d 95, 101 (2003) (“*Chevrolet*”).

<sup>44</sup> OCC Memorandum in Support at 5.

<sup>45</sup> *Gary Phillips & Assoc. v. Ameritech Corp.*, 144 Ohio App.3d 149, 153 (2001) (emphasis added), cited in *Chevrolet*, 153 Ohio App.3d at 101.

<sup>46</sup> *In the Matter of the Application of Columbus & Southern Ohio Electric Company for Authority to Amend and Increase Certain of its Rates and Charges for Electric Service, Amend Certain Terms and Conditions of Service and Revise its Depreciation Accrual Rates and Reserves*, Case No. 81-1058-EL-AIR (“81-1058”), Entry (November 17, 1982).

Nuclear Power Plant (“Zimmer”). The original Opinion and Order included a rate base allowance for construction work in progress (“CWIP”) for Zimmer.<sup>47</sup> In its order setting the rehearing, the Commission approved the Company’s filed tariffs but expressly found the portion of the increase granted in the Opinion and Order attributable to Zimmer CWIP “should be made subject to refund, pending a rehearing on the CWIP issue.”<sup>48</sup> A rehearing was held and the Commission ordered that all of the Zimmer costs should be excluded from CWIP. The Commission ordered the Company to file tariffs reducing the total revenue requirements by approximately \$13 million.<sup>49</sup> The Company appealed and sought a stay of the Commission’s Order on Rehearing from the Ohio Supreme Court. The Supreme Court granted the stay but subsequently affirmed the Commission’s denial of a CWIP allowance.<sup>50</sup> Refunds of the revenues attributable to Zimmer -- collected from customers, subject to refund, since the issuance of the Entry on Rehearing -- were ordered by the Commission.<sup>51</sup>

Another example where the Commission has collected rates subject to refund involved the Ohio Utilities Company.<sup>52</sup> After a rate order was issued,<sup>53</sup> legislation was enacted that changed Ohio’s ratemaking formula. The Commission opened an

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<sup>47</sup> Id., Opinion and Order at 8-14 (November 5, 1982).

<sup>48</sup> Id., Entry at 1 (November 17, 1982).

<sup>49</sup> Id., Order on Rehearing (March 16, 1983).

<sup>50</sup> *Columbus & Southern Ohio Electric Co. v. Pub. Util. Comm.*, (1984) 10 Ohio St.3d 12.

<sup>51</sup> 81-1058, Order on Rehearing (May 1, 1984).

<sup>52</sup> *In the Matter of the Commission’s Investigation of the Current Rates, Revenues, Rate Base, and Rate of Return of the Ohio Utilities Company*, Case No. 77-1073-WS-COI (“77-1073”), Entry at 2 (June 7, 1978).

<sup>53</sup> *In the Matter of the Ohio Utilities Company Application for an Increase in Rates*, Case No. 79-529-WS-AIR, Opinion and Order (January 18, 1977).

investigation to determine if the previously established rates were still reasonable in light of the new law.<sup>54</sup> The Commission determined that the rates were excessive, taking into account the new law, and ordered the Company to withdraw its tariffs and file new lower rates consistent with the PUCO's findings.<sup>55</sup> The Company sought a stay of the Commission's order, pending further review, which was granted under circumstances where the utility was required to collect rates subject to refund.<sup>56</sup>

Under the circumstances here, the Commission should issue an order making bill copy charges subject to refund, for those carriers that have bill copy charge tariffs. That will permit the Commission to order refunds if the investigation determines that, given the nature and genesis of the need for bill copies, the imposition of such charges is unjust and unreasonable.

## **VI. CONCLUSION**

CenturyTel asserts that "OCC's advocacy appears designed to encourage residential customers to request bill copies without regard to the costs that must be incurred to provide them with the copies."<sup>57</sup> As shown by the motions filed here, OCC's first preference would be for the carriers to make free copies available on-line.<sup>58</sup> For

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<sup>54</sup> 77-1073, Entry (September 7, 1977).

<sup>55</sup> Id., Opinion and Order (May 18, 1978).

<sup>56</sup> Id., Entry (June 7, 1978). The utility was also required to file an "undertaking" consisting of a promise to refund any amount collected for service rendered after the date of the Entry by a method later determined by the Commission (either cash refund or as a credit to future bills). The undertaking was required to be under oath by an officer of the company and was to include a promise to include interest. The amount ordered for refund was the amount collected for service in excess of those rates ultimately determined to be lawful. Id.

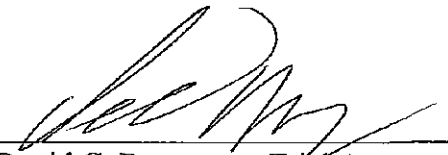
<sup>57</sup> CenturyTel Memorandum at 4.

<sup>58</sup> OCC February 8 Motion at 4.

those customers unable to access on-line copies of their bills, or for those companies that cannot make on-line copies available, OCC proposed that the Commission consider whether it would be in the public interest to waive bill copy charges for this tax season.<sup>59</sup> At most, such charges should be limited to nominal amounts.<sup>60</sup> WHEREFORE, for the reasons set forth in OCC's original motions and here, the motions should be granted.

Respectfully submitted,

JANINE L. MIGDEN-OSTRANDER  
CONSUMERS' COUNSEL



David C. Bergmann, Trial Attorney  
Terry L. Etter  
Assistant Consumers' Counsel

**Office of the Ohio Consumers' Counsel**  
10 West Broad Street, Suite 1800  
Columbus, Ohio 43215-3485  
(614) 466-8574 (Telephone)  
(614) 466-9475 (Facsimile)  
[bergmann@occ.state.oh.us](mailto:bergmann@occ.state.oh.us)  
[etter@occ.state.oh.us](mailto:etter@occ.state.oh.us)

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<sup>59</sup> Id. at 5-6. It should be recalled that all of the ILECs addressed here -- AT&T Ohio, CenturyTel and both Windstreams -- are under alternative regulation and have removed themselves from rate-of-return regulation where costs are strictly accounted for.

<sup>60</sup> Id. at 4.



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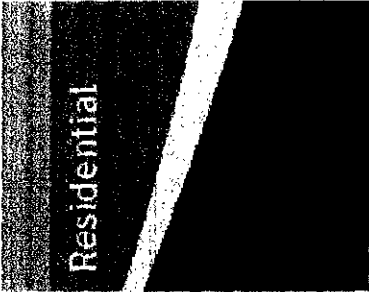
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### Help and Support

- [Consumer Merger Info](#)
- [Billing/payment options](#)
- [Report or check a phone problem](#)
- [How to use my services](#)
- [Troubleshoot a problem](#)
- [Customer Support](#)



## AT&T blue room

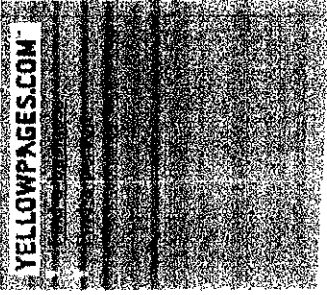
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## Support

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### Billing Information

#### Federal Excise Tax

##### Background

Through a series of court decisions, taxpayers are eligible for refunds from the IRS on the issue of the application of the Federal Excise Tax (FET) to various toll telephone services. The IRS will issue all eligible refunds of FET on qualified toll service for the 41-month period from March 1, 2003 through July 31, 2006. These toll services may include long-distance telephone service, all-distance calling plans, Voice over Internet Protocol (VoIP) and wireless service plans. Stand-alone or separately priced local telephone service remains subject to the FET.

##### How can I claim my Federal Excise Tax refund? Will AT&T provide the refund?

- AT&T will not issue any refunds. The IRS refund process is the exclusive remedy available to FET taxpayers.
- The IRS is making it easier for taxpayers by offering a standard refund amount between \$30 and \$60 for residential customers who do not wish to gather old phone bills and calculate a refund. Taxpayers who choose the standard amount will only need to fill out one line on their tax returns.
- Customers must follow IRS procedures to claim any refund of FET paid in connection with telephone service. Customers should check the [IRS web site](#) (off-site link) for additional details as they become available.
- If you are a business customer or wish to calculate your own refund, we recommend that all customers keep complete copies of their telephone bills until all necessary information is available from the IRS.
- Online copies of AT&T bills from the FET refund period will be made available free of charge to customers wherever available.
- There will be a charge associated with obtaining paper copies of your AT&T bills.

If you do not wish to take the standard refund and wish to calculate your own you can view and print your bills online free of charge by accessing your existing account or creating a new online account.

##### [View and Print FET Bills](#)

#### Account Manager

User ID


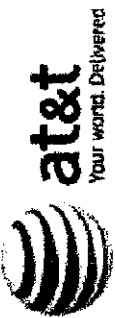
Password

☐ Remember User ID  
[Forgot User ID](#)  
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(Example: How do I pay my bill?)

[Question Tips](#)

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# Manage Your Online Account

## What's This?

If you use AT&T Account Manager (formerly MySBC) or AT&T Customer Center to manage your online account, please enter your User ID below then select "Continue".

☐ I have an online account

Enter Your User ID

☐ I would like to register a new account.

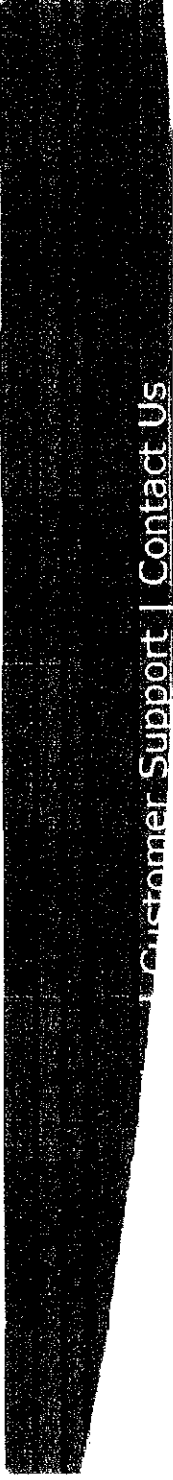
[What is a User ID?](#)

[I forgot my User ID](#)

[Continue](#)

BellSouth customers access your  
BellSouth My Account [▶](#)

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## CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Reply Memorandum by the Office of the Ohio Consumers' Counsel was served by first class United States Mail, postage prepaid, to the persons listed below, on this 2<sup>nd</sup> day of March, 2007.

  
David C. Bergmann  
Assistant Consumers' Counsel

**DUANE W. LUCKEY**  
Assistant Attorney General  
Chief, Public Utilities Section  
180 East Broad Street, 9<sup>th</sup> Floor  
Columbus, OH 43215-3793

**JON F. KELLEY**  
**MARY RYAN FENLON**  
AT&T Ohio  
150 East Gay Street, Room 4-A  
Columbus, OH 43215

**SHARI DAWSON**  
**SHARON THOMAS**  
Technologies Management  
210 N. Park Ave.  
Winter Park, FL 32789

**BRAD SHIRES**  
LDMI Telecom., Inc. dba Fonetel  
27777 Franklin Road, Suite 500  
Southfield, MI 48034

**BILL TERRY**  
Consolidated Communications  
350 S. Loop 336 W.  
Conroe, TX 77304

**THOMAS E. LODGE**  
**CAROLYN S. FLAHIVE**  
Thompson Hine, LLP  
10 West Broad Street, Suite 700  
Columbus, OH 43215

**JUDITH E. MATZ**  
Ohio Telecom Association  
17 S. High Street, Suite 600  
Columbus, OH 43215

**VICKI NORRIS**  
Century Telephone Company of Ohio  
17 S. High Street, Suite 1250  
Columbus, OH 43215

**DANIEL R. CONWAY**  
Porter Wright Morris & Arthur LLP  
41 South High Street  
Columbus, Ohio 43215

**DAVID CONN**  
McLeod USA  
Telecommunications 6400 C Street SW  
P.O. Box 3177  
Cedar Rapids, IA 52406

**KATHY HOBBS**  
Windstream of Ohio, Inc.  
Fifth Third Center  
21 E. State Street, Ste 1900  
Columbus, OH 43215