DECATUR RSA LP 11760 US HWY 1, WEST TOWER, STE. 600 NORTH PALM BEACH, FL 33408,	§	STATE OF ALABAMA DEPARTMENT OF REVENUE ADMINISTRATIVE LAW DIVISION
AT&T MOBILITY II LLC 11760 US HWY 1, WEST TOWER, STE. 600 NORTH PALM BEACH, FL 33408,	§	DOCKET NOS. S. 13-414 S. 13-415
Petitioners,	§	
v.	§	
STATE OF ALABAMA DEPARTMENT OF REVENUE.	§	

OPINION AND PRELIMINARY ORDER
(STAGE ONE)

These consolidated appeals involve denied refunds of State mobile telecommunications service tax requested by the above Petitioners for November 2005 through September 2010. The cases were heard together on October 3, 2013. Margaret Wilson and Mary Winter represented the Petitioners. Revenue Department Assistant Counsel Christy Edwards and David Avery represented the Department.

ISSUES

The Internet Tax Freedom Act, 47 U.S.C. §151 (1998), prohibits Alabama and most other states from collecting tax on internet access charges. It is undisputed that the Petitioners erroneously collected Alabama's mobile telecommunications service tax on internet access charges from some of their Alabama customers during the period in issue, and then reported and remitted the tax to the Department. The Petitioners submitted joint refund petitions to the Department to recover the erroneously paid tax. The Department denied the petitions. This appeal followed.

Three general issues are involved: (1) were the joint petitions properly filed by the Petitioners and their respective Alabama customers in accordance with Alabama's refund statute, Code of Ala. 1975, §40-2A-7(c)(1); (2) is AT&T Mobility II LLC statutorily barred from obtaining a refund for March through September 2007 based on the statute of limitations at Code of Ala. 1975, §40-2A-7(c)(2). That issue involves the validity of a waiver or extension of the statute of limitations executed by the Department and AT&T Mobility II LLC on September 9, 2010; and (3) did the Petitioners correctly compute the amount of tax erroneously collected from their Alabama customers and remitted to the Department on internet access charges during the open refund period or periods in issue, and can those amounts be reasonably verified by the Department.

The parties agreed at the October 3 hearing that Issues (1) and (2) should be briefed and decided first. This Stage One Opinion and Preliminary Order addresses those issues. Issue (3) concerning the computation and verification of the amount of refunds due, if any, will be addressed in a Stage Two Opinion and Preliminary Order, if necessary.

FACTS

The Petitioners are affiliates of AT&T Mobility, LLC. Both Petitioners sold internet access, voice, and text messaging services to Alabama customers during the period in issue. Some of the customers purchased a variety of services from the Petitioners. Those services were sometimes bundled or commingled in a single charge for billing purposes.

In late 2009 and early 2010, customers of AT&T Mobility, LLC and its affiliates (hereafter "AT&T Mobility") throughout the country, including the Petitioners in these cases, filed numerous federal class action lawsuits against AT&T Mobility. The lawsuits alleged

that AT&T Mobility had violated the Internet Tax Freedom Act because it had erroneously collected tax on internet access charges. The various lawsuits were consolidated and transferred to the U.S. District Court for the Northern District of Illinois, See, *In re: AT&T Mobility Wireless Data Services Tax Litigation*, MDL No. 2147 (ND. Ill.).

The parties settled the cases in June 2010 pursuant to a Global Class Action Settlement Agreement. The parties agreed per the Settlement Agreement that AT&T Mobility would cease collecting tax on internet access charges. The class members also authorized AT&T Mobility to petition the various taxing jurisdictions on their behalf to obtain refunds of the tax erroneously collected on internet access charges and remitted to those jurisdictions. The general refund period specified in the Agreement was November 2005 through September 2010. AT&T Mobility's lead tax accountant explained at the October 3 hearing why that period was chosen – ". . .and when I say refund period, the initial refund was generated over a five year period. It went back five years for every state. Generally that was kind of the high end for most states' statute of limitations, so I think five years was part of the settlement agreement." (T. 82, 83).

The Department and the Petitioners agree that the applicable open refund period concerning Decatur RSA LP's petition is October 2007 through September 2010. The Petitioners argue that the open period for AT&T Mobility II LLC goes back to March 2007 based on the September 9, 2010 waiver. The Petitioners computed the refunds claimed on the joint petitions in issue based on the above periods. As discussed below, the Department argues that the September 9, 2010 waiver is invalid, and that the open period for AT&T Mobility II LLC is also October 2007 through September 2010.

The Settlement Agreement directed AT&T Mobility to ask the taxing jurisdictions to remit the refunds directly to jurisdiction-specific escrow accounts established pursuant to the Settlement Agreement. If, however, a jurisdiction instead paid any refund directly to AT&T Mobility, that entity was required to immediately transfer the proceeds into the appropriate escrow fund.

The Petitioners and the class members agreed that the escrow funds would be distributed to all class members in each jurisdiction on a pro-rata basis. That is, all AT&T Mobility customers during the period November 2005 through September 2010 that did not opt out of the class were entitled to receive a pro-rata share of the refund proceeds paid into their jurisdiction-specific escrow account, even if the class member was no longer an AT&T Mobility customer during the applicable open refund period. For example, if an Alabama class member was a customer of one of the Petitioners in 2006 only, which the parties agree is out of statute, the class member would still receive a pro-rata share of the refund proceeds paid for the open period.

The relevant provisions in the Settlement Agreement are set out below:

> Now, therefore, in consideration of the foregoing and the mutual covenants and conditions herein, and with the intention of being legally bound thereby, each of the above parties do hereby covenant and agree as follows:

Global Settlement at 3.

> 8.4 In those Taxing Jurisdictions, as set forth in Exhibit L hereto, in which AT&T Mobility and Class Plaintiffs have standing to seek a refund of the Internet Taxes collected and paid by AT&T Mobility; AT&T Mobility, on behalf of the Settlement Class but at AT&T Mobility's expense, shall file claims joined in by the Settlement Class with the Taxing Jurisdictions for refunds of the Internet Taxes for the period or periods for which refund claims may be filed under each jurisdiction's laws.

Global Settlement at 13.

8.8 **Settlement Class' Consent to AT&T Mobility's Filing of Claims.**

Each Settlement Class Member hereby consents to: (a) AT&T Mobility's filing of the claims for refund of Internet Taxes contemplated by this Settlement Agreement; (b) the payment of refunds or issuance of tax credits by the Taxing Jurisdictions to AT&T Mobility in accordance with the terms of the Settlement Agreement; and (c) the distribution of the Net Settlement Fund in accordance with paragraph 8.19. In light of AT&T Mobility's obligation to pay the refunded or credited Internet Taxes received by AT&T Mobility to the Escrow Accounts, the Settling Parties agree that AT&T Mobility has assigned and refunded to the Settlement Class all Internet Tax refunds to be sought pursuant to the Settlement Agreement as they related to members of the Settlement Class. To the extent required by the law of any state or local jurisdiction at issue, the Settlement Class assigns AT&T Mobility all rights of the Settlement Class Members to file the refund claims for Internet Taxes contemplated by this Settlement Agreement.

Global Settlement at 15, 16.

8.10. **AT&T Mobility's Assignment Of Refunds.**

With respect to those refund claims filed in the name of AT&T Mobility, to the extent that the Taxing Jurisdiction grants AT&T Mobility a refund, AT&T Mobility shall assign all of its rights, title and interest in the refund related to the members of the Settlement Class, subject to any claims or conditions that may be imposed on such refund by the Taxing Jurisdiction. In accordance with this assignment, AT&T Mobility shall seek to have the refunded monies paid directly to the Escrow Accounts by the Taxing Jurisdictions. All monies that are nonetheless received by AT&T Mobility relating to the refund claims filed with the Taxing Jurisdictions that relate to members of the Settlement Class shall be transferred by AT&T Mobility to the Escrow Accounts established at the Depository Bank within seven (7) business days of receipt. The monies transferred by AT&T Mobility to the Escrow Accounts for refunds from a Taxing Jurisdiction shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originating from the specific jurisdiction for which the monies in question were received and each for the benefit of those Settlement Class Members who remitted Internet Taxes to AT&T Mobility for payment to such Taxing Jurisdiction making the refund.

Global Settlement at 17.

The District Court preliminarily approved the Settlement Agreement in August 2010, see *In Re: AT&T Mobility Wireless Data Services Sales Litigation*, 270 F.R.D. 330; 2010 U.S. Dist. LEXIS 81527. The August 2010 federal court Order also acknowledged that AT&T Mobility had agreed to stop collecting tax on its internet access charges. The Order also required AT&T Mobility to begin filing the appropriate refund petitions with the various taxing jurisdictions within 90 days of the Order. "Within 90 days of preliminary approval of the Proposed Settlement Agreement, AT&T is obligated to begin filing refund and credit applications" in the various jurisdictions. *In Re: AT&T Mobility*, 270 F.R.D. at 348.

Soon after the Settlement Agreement was executed, AT&T Mobility began the lengthy and detailed process of identifying the Petitioners' Alabama customers that had erroneously paid the tax during the applicable refund period. AT&T Mobility had assigned a billing code for the various types of services, i.e., internet access, voice and text messaging, etc., it provided to its customers. Many of the codes were customer-specific. It used approximately 60,000 invoice billing codes nationwide during the general five year refund period. AT&T Mobility personnel reviewed and analyzed the codes and determined that approximately 14,000 of the invoice codes related solely to internet access. AT&T Mobility also hired an independent auditing company to review and verify that its findings were correct.

AT&T Mobility then identified from its records (1) the names and addresses of the Petitioners' Alabama-based customers that had been billed for internet access-specific services during the applicable open refund period, and (2) the specific amounts of tax those customers had been billed for internet access services during the period. Charges

for text messaging, voice, and also bundled charges that included a comingled charge for internet access and another service, were excluded from the computation.

In conjunction with a routine on-going Department audit of AT&T Mobility, the Department and AT&T Mobility executed a waiver (Agreement Extending Period of Limitations for Assessment or Refund) on September 9, 2010. The waiver extended until July 31, 2011 the statutory period for the Department to assess or for AT&T Mobility to petition for a refund of the mobile telecommunications tax for the period March 2007 through February 2010. The waiver was signed by representatives of AT&T Mobility and the Department.

The Petitioners filed separate telecommunications service tax joint refund petitions with the Department on November 9, 2010. The petitions were submitted by the respective Petitioners on the Department's Joint Petition for Refund forms, and were for the refund period specified in the Settlement Agreement – November 2005 through September 2010.[1] The Petitioners submitted a detailed cover letter or statement supporting and explaining that the joint petitions resulted from the class action lawsuits and the subsequent Settlement Agreement. The statements also notified the Department that "[the] refund claim is joined in by the customers from whom tax amounts were collected. . . ." See, Petitioners' Hearing Exhibits at tabs C and D. The Petitioners also provided DVDs containing (1) encrypted data listing the Alabama customers that had paid tax on internet

[1] As indicated, the Petitioners computed the Alabama refunds claimed on the petitions based on tax erroneously paid by Decatur RSA LP customers going back to October 2007, and going back to March 2007 concerning the tax paid by the AT&T Mobility II LLC customers.

access charges during the applicable refund period, and (2) the amounts billed to the customers and subsequently reported and remitted by the Petitioners to the Department. Decatur RSA LP and AT&T Mobility II LLC initially claimed refunds of $239,799.02 and $13,351,045.65, respectively. The Petitioners subsequently discovered that some of the tax initially included in the petitions involved bundled charges, and also a small amount for voice services. They so notified the Department by letter in June 2012, and reduced the claimed refund amounts accordingly.

The Department failed to grant or deny the petitions within six months. The petitions were thus deemed denied by operation of law on May 9, 2011, see Code of Ala. 1975, §40-2A-7(c)(3).

The District Court finally approved the Settlement Agreement in June 2011, see *AT&T Mobility Wireless Data Services Sales Tax Litigation*, 789 F.Supp. 935; 2011 U.S. Dist. LEXIS 61246.

Although the petitions had earlier been denied by operation of law, the Department wrote letters to both Petitioners on June 20, 2011 concerning the refund petitions. The letters stated that the period November 2005 through September 2007 was outside of the statute of limitations for claiming refunds under Alabama law. The letters further stated that "[t]his refund request is denied based on the fact that the purchaser has not signed the joint petition for refund as required by law and that Alabama is not a party in the case or to the settlement, nor did the plaintiffs ever attempt to name Alabama as a defendant . . . . Therefore, Alabama is not bound by any of (the global settlement's) terms." Petitioners' Hearing Exhibits at tabs F and G.

As discussed in detail below, a Department employee contacted AT&T Mobility in mid-2012 for the purpose of reviewing/verifying the petitions. A second Department employee also contacted AT&T Mobility for that purpose in 2013.

The Petitioners timely appealed the denied petitions to the Administrative Law Division on April 29, 2013.

Additional facts are stated as necessary in the below Analysis.

ANALYSIS

Issue (1). Did the joint refund petitions comply with §40-2A-7(c)(1)?

The telecommunications service tax in issue is "a direct tax on the customer precollected (by the service provider) for the purpose of convenience and facility only." Code of Ala. 1975, §40-21-121(b). Because the tax is paid by the service provider's customers, Alabama's refund statute requires that the service provider and the customer must file a joint petition for any such tax erroneously paid; provided, the provider may file a direct petition "if the tax has been credited or repaid to the consumer/purchaser by the (service provider)." Section 40-2A-7(c)(1). As discussed below, the legislative intent and purpose for requiring a joint petition is to ensure that the customer or customers that paid the tax consent to and receive any refund due.

The Petitioners argue that the refund petitions in issue constituted valid joint petitions pursuant to §40-2A-7(c)(1) because their customers appointed them as their agents for purposes of filing the joint petitions. They assert in the alternative that joint petitions were not required because the “Petitioners already credited the tax to the customers under the Global Settlement Agreement.” Petitioners’ Brief at 6.

The Department cites numerous reasons in its Post-Hearing Brief why the Petitioners' refund petitions do not satisfy the joint petition requirements of §40-2A-7(c)(1).

The Department first argues that §40-2A-7(c)(1) "does not authorize joint petitions filed solely by taxpayers who collected and remitted the tax, and under the statute a consumer's right to petition the Department for a refund is not assignable." Department's Brief at 5.

The Department next contends that even if the Petitioners' customers could agree to allow the Petitioners to file joint petitions on their behalf, they did not have the authority to do so because (1) the Settlement Agreement was not finally approved until after the Petitioners filed the refund petitions, and (2) the District Court could not finally approve the Agreement because it lacked subject matter jurisdiction under the Tax Injunction Act. 28 U.S.C. §1341 (the "TIA").

The Department also claims that "the statute does not authorize joint petitions filed by a class of customers, and does not authorize petitions filed by customers who did not pay the tax. . . ." Department's Brief at 6. It also argues that Alabama law "does not authorize that the payment be reduced by litigation costs and attorney fees before the payment reaches the consumer who overpaid the tax." Department's Brief at 13.

The Department further asserts that the petitions are defective because they are based on the amounts billed to the settlement class, and not on taxes actually paid by members of the class. It also contends that if the petitions are allowed, it would effectively prohibit the Department from applying all or a part of a class member's refund to satisfy

any prior outstanding Alabama tax liability owed by the member, as authorized by Code of Ala. 1975, §40-2A-7(c)(4).

The Department next contends that by filing the joint petitions, the Petitioners "effectively create a more extensive, time consuming and costly review process for the Department that was not intended by the Alabama Legislature." Department's Brief at 13.

Finally, the Department argues that Alabama was not a party to the class action lawsuits, and that it is not bound by the District Court's Order or the Settlement Agreement. "Alabama was not a party in the litigation, the Agreement was only valid through the District Court's Order, and Alabama is not bound by the District Court's Order or the Agreement." Department's Brief at 9.

Concerning the waiver, the Department claims that it is invalid because it "was not executed by all the parties necessary to make a joint petition for refund, both AT&T and the Alabama Settlement Class, . . ." Department's Brief at 6.

The Department's arguments are addressed in turn below.

Concerning the Department's assignment argument, I agree that a taxpayer entitled to a refund cannot assign the right to petition the Department for the refund to another person or entity. But that is not what occurred in these cases. Rather, as explained below, the Petitioners' customers only appointed the Petitioners as their agents for purposes of submitting the joint petitions. Alabama law does not prohibit a customer or group of customers that are entitled to file a joint refund petition from appointing the entity that collected and remitted the tax to the Department as their agent for purposes for filing the joint petition.

Under Alabama law, an agency relationship may be express, implied, or apparent, and the existence of an agency relationship is a question of fact to be determined under the specific facts of each case. *Lawler Mobile Homes, Inc. v. Tarver*, 492 So.2d 297 (Ala. 1986); *Treadwell Ford, Inc. v. Courtesy Auto Broker, Inc.*, 426 So.2d 859 (Ala. Civ. App. 1983). In these cases, the Settlement Agreement and the joint petitions clearly establish that the Petitioners' customers appointed the Petitioners as their agents for purposes of filing the joint petitions in issue.

The cover letter or explanatory statement submitted with both petitions notified the Department that the joint petitions were being filed by each Petitioner "and is joined in by the customers from whom tax amounts were collected. . . ." Petitioners' Hearing Exhibits at tabs C and D.[2] The following statement was also on the signature block for the consumer-purchaser on the second page of the joint petition filed by AT&T Mobility II LLC – "Joinder is per Global Settlement Agreement referenced in the Statement in support of refund claim."

Edward Robinson, ex-Chief Justice of the Missouri Supreme Court and lead attorney for the customer class members in the consolidated class action, explained the above statement at the October 3 hearing, as follows – "Well, that language is designed to indicate that the class members join in this petition for refund under the authority of the global settlement agreement approved by the federal court which binds them." (T. 58).

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[2] A separate Statement in Support of Claim attached to both petitions in substance included the same language – "the 'settlement class' (customers of AT&T Mobility) joins in making this refund claim, as contemplated under the Settlement Agreement." See again, Petitioners' Hearing Exhibits at tabs C and D.

Judge Robinson further explained that AT&T Mobility's customers specifically appointed AT&T Mobility to act as their agents for purposes of filing the refund petitions.

> Q. So in your view did your clients AT&T Mobility customers, appoint AT&T Mobility their agent for purposes of pursuing the refund claims?
>
> A. Yes. And particularly, you know, us as their lawyers.
>
> Q. Was AT&T Mobility authorized to sign the Alabama joint refund petition on behalf of your clients, the customers?
>
> A. Yes, it expressly was.
>
> Q. Was it AT&T Mobility's authority to act on behalf of the customers and explain to the states that received the refund claims in that refund claim package?
>
> A. Yes. There was a letter explaining all this. That was the first thing that would have been seen.

(T. 56 – 57).

The Settlement Agreement, at ¶ 8.4, also specified that in jurisdictions where the Petitioners and their customers had standing to seek a refund by filing a joint petition, as in Alabama, "(Petitioners), on behalf of the Settlement Class but at (Petitioners') expense, shall file claims joined in by the Settlement Class" with the appropriate taxing jurisdictions for all open tax periods.

The Petitioners' customers also specifically consented in ¶ 8.8 of the Agreement to "(Petitioners) filing of the claims for refund of Internet Taxes contemplated by this Settlement Agreement; . . .," and as shown in ¶ 8.4, the Agreement contemplated that in some jurisdictions, such as Alabama, the refund claims would be in the form of a joint petition. Paragraph 8.8 of the Agreement further provided that "the Settlement Class

assigns (Petitioners) all rights of the Settlement Class Members to file the refund claims for Internet Taxes contemplated by this Settlement Agreement."

The substance and intent of the above provisions was that the Petitioners' customers consented to and appointed the Petitioners as their agents in petitioning the various taxing jurisdictions for refunds of the taxes erroneously collected from the customers and remitted to the jurisdictions. There is nothing in Alabama law preventing such an agency relationship. Consequently, when the Petitioners signed the joint petitions in issue, they signed on their own behalf as the entities that collected and remitted the tax to the Department, and also as agents for their Alabama customers that paid the tax. The petitions thus satisfied §40-2A-7(c)(1) because they were "filed jointly by the taxpayer who collected and paid over the tax to the department and the consumer/purchaser who paid the tax to the taxpayer."

The Department cites *State, Dept. of Revenue v. Wells Fargo*, 19 So.3d 892 (Ala. Civ. App. 2008), in support of its argument that a taxpayer's right to a refund cannot be assigned. "The consumer's right to petition the Department for a refund is not assignable to another party; the right to petition belongs to the consumer who paid the tax and the consumer only. See, *State Dept. of Rev. v. Wells Fargo*, 19 So.3d 892. . . . To determine otherwise would remove the consumer completely from the refund process and strip the taxpayer of his rights under the statute to participate in the process. . . ." Department's Brief at 8, 9.

Wells Fargo can be easily distinguished from these cases. In *Wells Fargo*, retailers sold goods to customers on credit and assigned the installment sales contracts to credit

companies. The credit companies paid the retailers the purchase price and the applicable sales tax due on the goods. The retailers subsequently remitted the sales tax to the Department. Some customers failed to pay the amounts financed, and the credit companies wrote off those amounts as uncollectible bad debts. The companies also petitioned the Department for refunds of the sales tax that had been paid by the retailers to the Department on the bad debt amounts. The Department denied the refunds, and the companies appealed to the Administrative Law Division.

The Division affirmed the Department's denial of the refunds, holding that the companies were not "taxpayers" entitled to petition for refunds under §40-2A-7(c)(1), and that the retailers could not assign their right to petition for the refunds to the third party credit companies. See, *Wells Fargo Financial Alabama, Inc. v. State of Alabama*, Docket S. 01-479 (Admin. Law Div. 9/17/2002).

The Court of Civil Appeals subsequently affirmed the Division, holding that allowing the credit companies to petition for refunds would "permit an expansion of the entities permitted to seek a refund of sales tax under . . . the Taxpayers' Bill of Rights. . . ." *Wells Fargo*, 19 So.3d at 900.

The class members/customers in these cases did not assign their right to the refunds to non-taxpayer third parties, as was the case in *Wells Fargo*. Rather, as discussed, the class members/customers appointed the Petitioners as their agents to act on their behalf in filing the joint petitions. The customers thus were parties to and directly exercised their right to petition for the refunds through the Petitioners, as their agents. The Petitioners were also taxpayers required to be a party to the joint petitions, and not third

party non-taxpayers, as were the credit companies in *Wells Fargo*. *Wells Fargo* is inapplicable.

Accepting and granting the joint petitions also would not "remove the consumer completely from the refund process and strip the taxpayer of his rights under the statute to participate in the process. . .," as argued by the Department. As indicated, the customers were parties to the Settlement Agreement and the joint petitions because they appointed the Petitioners as their agents in filing the joint petitions. They were thus directly involved and an integral and necessary part of the refund process.

The fact that the federal District Court did not finally approve the Settlement Agreement until after the petitions were filed also does not negate the fact that when the customers executed the Settlement Agreement in June 2010, they appointed the Petitioners as their agents at that time for purposes of filing the joint refund petitions.

The Agreement, at 3, specifies that "in consideration of the foregoing and the mutual covenants and conditions contained herein, and with the intention of being legally bound thereby, each of the above parties hereto do covenant and agree as follows."

The District Court preliminarily approved the Agreement in August 2010, and the Court Order also obligated the Petitioners to begin filing refund petitions within 90 days. As directed by the Court, the Petitioners filed the joint petitions in issue with the Department within that 90 day time frame. By executing the Agreement, the parties agreed to be legally bound by its terms, which included the Court-authorized duty of the Petitioners to act as agents for the customers in filing the refund petitions. The Petitioners were thus

authorized to act as the customers' agents when they filed the joint refund petitions in issue.

Even if the Petitioners were not authorized to act as the customers' agents when they submitted the joint refund petitions in November 2010, the customers, by not opting out of the class, agreed to and were bound by the Agreement, and thus retroactively ratified the filing of the joint petitions by the Petitioners on their behalf.

As early as 1845, the Alabama Supreme Court recognized that a principal may later ratify the unauthorized acts of an agent that had acted on behalf of or for the benefit of the principal. In *Wood v. McCain*, 7 Ala. 806; 1845 Ala. LEXIS 279 (Ala. 1845), the Court stated as follows, at 806:

> Where the principal, upon a full knowledge of all the circumstances of the case, deliberatively ratifies the acts, doings, or omissions of his agents, he will be bound thereby, as fully, to all intents and purposes, as if he had originally given him direct authority in the premises, to the extent, which such acts, doings, or omissions reach. [Citations omitted] If therefore, a party assumes to act, not for himself, but for another, without any authority, or the act exceeds the delegated authority, the subsequent ratification of the principal is obligatory upon him, whether the act be for his detriment or advantage.

The Court in *Wood* also held that the ratification relates back to when the presumed agent acted on behalf of the principal – "the general rule is, that the ratification relates back to the time of the inception of the transaction, and has a complete retroactive efficacy. . . ." *Wood*, 7 Ala. at 806.

The legal principle that a principal may retroactively ratify the acts of another that had previously acted on behalf of the principal has been generally accepted by various

courts. In *Miller v. Merrill Lynch Credit Corp.*, 2005 U.S. Dist. LEXIS 33469, the court explained the principle as follows:

> Ratification is the affirmance by a person of a prior non-binding act which was performed for that person's benefit. *Il Giardino, LLC v. The Belle Haven Land Co.*, 254 Conn. 502, 530, 757 A.2d 1103 (2000). It requires acceptance of the results of the act with an intent to ratify and with full knowledge of all the material circumstances. *Russell v. Dean Witter Reynolds, Inc.*, 200 Conn. 172, 185, 510 A.2d 972 (1986). Whether an individual intended to ratify an agreement is a question of fact. *Hartford Acci. & Indem. Co. v. South Windsor Bank & Trust Co.*, 171 Conn. 63, 71, 368 A.2d 76 (1975).
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> To ratify an unauthorized act of an agent and make it effectual and obligatory upon the principal, the general rule is that the ratification must be made by the principal with a full and complete knowledge of all the material facts connected with the transaction to which it relates. . . .'" *Cohen v. Holloways', Inc.*, 158 Conn. 395, 408, 260 A.2d 573 (1969).

The Petitioners' customers in these cases had full knowledge of the facts concerning the Settlement Agreement and the refund petitions. They accordingly ratified the Petitioners' filing of the joint petitions as their agents when they subsequently elected to not opt out of the class; thereby agreeing to and legally binding themselves to the terms and conditions of the Settlement Agreement. See generally, *New York Life Ins. Co. v. Griffin*, 794 So.2d 1072 (Ala. 2001). That ratification also "related back to the time of the inception of the transaction," i.e., when the Petitioners filed the joint petitions with the Department in November 2010.

I also disagree with the Department's claim that the Settlement Agreement was null and void "because the District Court lacked jurisdiction under the federal Tax Injunction Act. . . ." Department's Brief at 10. Broadly stated, the TIA prohibits the federal courts from interfering in the assessment, levy, or collection of any state tax; provided, an

adequate remedy is available in state court. The Settlement Agreement did none of the above. The District Court considered and rejected the claim that the Settlement Agreement violated the TIA, as follows:

> Nothing in the Agreement calls on the Court to award an injunction under Federal Rule of Civil Procedure 65. Nor shall the Court do so. The Settlement amounts to no more than an agreement, enforceable in contract, that AT&T will cease charging the relevant taxes. Contrary to what Texas maintains, the Agreement does not "confer power on this Court to excuse AT&T from its duties under Texas law." (*Id.* at 13.) In the event that a state court determines, or a legislature provides, that AT&T's failure to collect Internet-access taxes is contrary to law, the Settlement does not require AT&T to refrain from collecting those taxes, whether it be in Texas or any other jurisdiction. Indeed, the Agreement provides that AT&T reserves the right to reinstate charging for Internet Taxes if "federal, state or local laws, statutes, regulations, administrative decisions or pronouncements, or the interpretation of any of the foregoing specifically requires, authorizes or permits the collection and payment of Internet Taxes on, or on the charges for, any services or products set forth in Exhibit 1.
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> Amici argue that the Settlement, if approved by the Court, would enjoin the collection of a tax in circumstances where state courts provide for a plain, speedy, and efficient remedy. (R. 171; R. 178; R. 179.) This argument misconceives both the nature of the Settlement and this Court's approval of the same. As stated above, the Court's approving the Settlement does not constitute an injunction against a state tax. The Settlement amounts only to an agreement between private parties, pursuant to which a private company agrees to cease collecting a particular tax. Furthermore, in carrying out the provision of the Agreement that require the parties to seek refunds from taxing jurisdictions, the Settlement does not purport to dictate to any state the substance of its laws. Indeed, the Agreement provides that, if any "state or local laws, statutes, regulations, administrative decisions, or pronouncements . . . authorizes [*sic*] or permits [*sic*] the collection and payment of Internet Taxes[,]" AT&T may reinstate charging for Internet taxes. (R. 50-3 at 15.) In addition, if a taxing jurisdiction declines a refund, the parties cannot turn to this Court for an order compelling that jurisdiction to issue the same. (*Id*. at *passim*.) Instead, the Agreement provides for an appeal process within the relevant state or local jurisdiction that denied the refund. (*Id*. at 19).

In re AT&T Mobility Wireless Data Servs. Sales Tax Litig., 789 F. Supp. 2d 935, 983–84 (N.D. Ill. 2011).

The Department argues in its Brief at 12, that "[t]he District Court's Order put into effect an agreement between AT&T and the Settlement Class that enjoined AT&T from collecting state taxes, ordered a method for requesting refunds from the states, regulated how the states were to pay those refunds (into escrow accounts), . . .all in direct violation of the TIA. . . ." I disagree.

As indicated in the above quote from the District Court Order, the Agreement did not violate the TIA because it did not enjoin Alabama or any other state from collecting tax on internet access charges.[3] The parties simply agreed that AT&T Mobility would stop collecting the tax. AT&T Mobility also specifically reserved the right to begin collecting such taxes if required to do so by a taxing jurisdiction.

The Order and the Agreement also did not require the Petitioners to use a specific method or procedure for claiming the refunds that was contrary to the statutory refund procedures required in Alabama and the various other taxing jurisdictions. To the contrary, the Settlement Agreement envisioned that the Petitioners would file refund petitions in the various jurisdictions in accordance with the refund statutes in those jurisdictions. "Furthermore, in carrying out the provisions of the Agreement that require the parties to

[3] Curiously, the Department argues on the one hand that the District Court lacked jurisdiction to interfere in Alabama tax matters under the TIA, but on the other hand contends that Alabama was a necessary party to the District Court case. "Although necessary for a complete adjudication of the claims presented, not a single state was included in the action." Department's Brief at 2. As previously discussed, the TIA was inapplicable. Alabama and the other states also were not necessary parties to the class action lawsuits.

seek refunds from the taxing jurisdictions, the Settlement does not purport to dictate to any state the substance of its laws." *In re AT&T Mobility*, 789 F.Supp.2d at 984. The Petitioners accordingly followed Alabama law in these cases when they filed the joint petitions in issue.

The Agreement did establish jurisdiction-specific escrow accounts for the benefit of the class members in the various taxing jurisdictions, but contrary to the Department's claim, it did not require the jurisdictions to remit the refunds directly to the escrow accounts. Paragraph 8.8 of the Agreement only provided that "AT&T Mobility shall seek to have the refund money paid directly to the Escrow Accounts. . . ." But the Agreement also envisioned that if a jurisdiction remitted the refund directly to AT&T Mobility, that entity would then be required to pay over the refund to the appropriate escrow account. In any case, there is nothing in Alabama law that prohibits the Department from paying a refund into a taxpayer-controlled escrow account at the request of the taxpayer or taxpayers that are entitled to the refund. Remitting a refund into such an escrow account established for the benefit of the taxpayer or taxpayers entitled to the refund clearly satisfies the §40-2A-7(c)(3) requirement that any "overpayment shall be refunded to the taxpayer. . . ."

I also disagree with the Department's claim that if the petitions are granted, it will be required to issue refunds to customers who did not pay the tax. Rather, the Petitioners and their joint petitioners/customers are requesting refunds concerning only the tax erroneously paid by the Petitioners' customers during the applicable open refund period. The Department will be issuing the refunds to those customers that actually paid the tax, and Alabama law does not prohibit those customers that are entitled to refunds from agreeing

to pro-rata share their refund amounts with all class members.

And contrary to the Department's claim, there is also nothing in Alabama law that prohibits those refund recipients from agreeing that all costs and attorney fees associated with the refund claims will be paid out of the refund proceeds. I take official notice that taxpayers routinely hire attorneys, CPAs, and others to prepare and submit refund claims on their behalf. It is irrelevant that the taxpayers may agree that those individuals will be paid out of the refund amounts. Money is fungible, and it does not matter how a taxpayer or taxpayers that are entitled to a refund chose or agree to use it.

The above is supported by a recent New Jersey Tax Court case involving another AT&T Mobility affiliate seeking a refund for its New Jersey customers pursuant to the Global Settlement Agreement. In *New Cingular Wireless PCS, LLC v. Director, Div. of Taxation*, Docket No. 000003-2012, decided 2/21/2014, the Court held as follows:

> Nor is there any reasonable basis for the Director to object to the fact that the Escrow Agent will have to act – to deduct attorney's fees and costs, to transfer the funds to the Payment Account, and to issue the repayment checks – before the customers will be repaid. There is nothing unusual about the notion that a party will give an escrow agent funds for ultimate distribution to a beneficiary after satisfaction of conditions.
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> Finally, the Director contends that New Cingular's customers will not be repaid the erroneously collected tax within the meaning of N.J.S.A. 54:32B-20(a) because the Escrow Agent will deduct attorney's fees and costs from the amounts repaid to the customers. The Director argues that from the plain language of the refund statute, it is obvious that the Legislature does not permit a person required to collect the tax to deduct any kind of fees or other costs before repaying erroneously collected tax. There are two flaws with this argument. First, the statute contains no express prohibition on a customer authorizing the deduction from its refund of the fees and costs it incurred in securing the refund. It is of no concern to the Director if a customer who is the ultimate beneficiary of a refund claim is content to pay

> its attorney's fees and costs out of the proceeds of its successful refund claim. No legitimate State purpose is served by a requirement that a refund be repaid in full to a customer before that customer can pay its attorney and other legal costs.

New Cingular Wireless at 19, 20.

Likewise, there is nothing in Alabama law that prohibits a taxpayer or taxpayers entitled to a refund from agreeing that all legal and other costs will be paid out of the refund proceeds.

Nor is it relevant that a particular class member/customer that erroneously paid the tax during the open refund period may not receive the exact amount overpaid. Alabama law does not require a taxpayer to petition for and receive a refund of the entire or exact amount overpaid. A taxpayer that overpays a tax by $100 may petition for only a $50 refund, and only that amount will be refunded (unless the Department agrees to issue an additional $50 automatic refund pursuant to Code of Ala. 1975, §40-29-71). The Department could not deny the requested $50 refund in the above example because it is not the full amount overpaid by the taxpayer. In any case, as discussed, the petitions in issue are based on the exact amounts overpaid by the class members during the open refund period. Again, the fact that those customers entitled to the refunds have agreed to share their refunds, and thereby receive a lesser pro-rated amount, is irrelevant.

The Department asserts that the petition amounts are erroneous because they are based on taxes billed by the Petitioners to their customers, not the tax actually paid by the customers. This argument involves Issue (3), i.e., the computation/verification of the amount of the refunds due, but will nonetheless be addressed here.

The Petitioners did compute the refund amounts based on the amount of taxes billed to their customers during the applicable open period. The evidence shows, however, that the Petitioners reported and remitted to the Department all of the tax billed to their customers during the period. The Petitioners did later take bad debt credits on subsequent returns for billed amounts that were not paid after a certain period. The Petitioners factored those bad debts into their computations by reducing the refund claims by 1.5 percent, or the average nationwide bad debt amount for 2009.[4] Whether the Petitioners properly adjusted the refund amounts to account for those bad debts involves Issue (3), and will be addressed later, along with other computation issues. It is clear, however, that because the Petitioners paid the Department all the tax they billed to their customers, the refund amounts are based on the amount of tax erroneously paid by the customers during the open period, with some adjustments.

The Department contends that Alabama taxpayers cannot obtain refunds through a class action brought in Alabama's courts, citing *Patterson v. Gladwin*, 835 So.2d 137 (Ala. 2002). I agree, but the Petitioners and their customers are not attempting to obtain refunds pursuant to a class action.

The Supreme Court held in *Gladwin* that taxpayers must petition for refunds pursuant to the procedures in the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, Code of Ala. 1975, §40-2A-1 et seq., and specifically the refund procedures at §40-2A-7(c). That is exactly what the Petitioners and their joint

[4] The bad debt average in Alabama was 1.2 percent. The Petitioners thus reduced the refund by more than the Alabama average.

petitioners/customers did in this case.

For purposes of the joint refund petitions in issue, the Petitioners' customers are not an amorphous group of individuals in the nature of a class of individuals that may bring a class action lawsuit. Each customer is identified, along with the specific amount of tax erroneously paid by each customer during the open refund period. And as discussed, each customer joined in and specifically authorized the Petitioners to act as their agents in filing the joint refund petitions on their behalf. A joint refund petition filed by the entity that collected the tax and the customers that paid the tax is not a class action. *Gladwin* is inapplicable.

In *New Cingular Wireless*, the New Jersey Tax Court also addressed and rejected the "class action" argument, as follows:

> Nor is New Cingular's refund claim filed "on behalf of a class." . . . New Cingular's refund claim is not made on behalf of a class. Instead, the claim individually identities over one million New Cingular customers, with a specific delineation of the amount of sale tax each of the customers was erroneously charged. There is no "class representative" making a claim on behalf of unnamed similarly situated individuals.
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> The fact that the impetus for New Cingular's claim was a class action suit filed against New Cingular in federal court does not convert New Cingular's refund claim into one filed on behalf of a class. . . .The Division, however, is authorized and equipped to process a single business refund claim filed by a person required to collect tax which lists each of the customers and the amount of tax erroneously assessed against each customer. Such a claim is the routine work of the Division, requiring a substantive determination of whether the refund is warranted, a calculation of the amount of the refund due to the customer, a determination that the customers have been repaid the erroneously collected tax under (New Jersey law) and issuance of a single refund check to the person required to collect the tax.

New Cingular Wireless at 22, 23.

The Department also is not barred from off-setting the amount of refund due to a particular customer or customers to satisfy any outstanding final Alabama tax liability owed by the customer or customers, see, §40-2A-7(c)(4). Again, the Petitioners provided the Department with the names and addresses of the customers that overpaid the tax during the applicable open tax period, and the exact amounts overpaid. The Department can accordingly search its records and determine if any of those customers owe back taxes, and if so, the refunds due those customers can be applied to satisfy or reduce the back taxes owed. The refunds due the customer class would also be reduced accordingly.

The Department asserts that the two joint petitions "create a more extensive, time consuming and costly review process for the Department that was not intended by the Alabama Legislature. The Department would have to pour through customer invoices that would stack to the moon, and perhaps back, to properly determine what members of the Alabama Settlement Class paid tax on the data services during the proper periods, whether that tax was ultimately remitted to the Department, and if so, how much was paid by each customer." Department's Brief at 13. I again disagree.

AT&T Mobility maintains voluminous records in the normal course of business. Testimony at the October 3 hearing indicated that some customers' monthly invoices, if printed, would fill 40,000 pages. Consequently, reviewing all of the Petitioners' customer invoices for the period in issue would be a daunting if not practically impossible task. But the task would be even more daunting if the Petitioners had filed separate joint petitions with each of their tens of thousands of Alabama customers. In that case, the Department would still have been required, if it so chose, to review each customer's invoices, and in

addition, would also have been required to handle and process tens of thousands of separate refund petitions. As explained below, however, the Department can properly audit and verify the joint petitions in issue without having to review all of the Petitioners' records.

When the Department audits a taxpayer such as AT&T Mobility that maintains voluminous records, it routinely performs a random or block sampling audit to determine the taxpayer's correct liability, and the amount of any additional tax or refund due. In a random sampling audit, the parties agree to select a random number of reporting periods, i.e., months concerning the telecommunications tax in issue. The taxpayer provides the Department with its records, or a sampling of those records, for the selected periods. The Department then computes the tax overpaid or underpaid during the sample periods, and projects that amount over the entire period in issue.[5]

The joint petitions in issue were denied by operation of law in May 2011. The Department nonetheless later instigated a block sample audit to determine if the petitions were reasonably accurate. Specifically, a Department employee contacted AT&T Mobility in mid-2012 for the purpose of reviewing/verifying the petitions. The employee asked AT&T Mobility to provide its records from three sample months. AT&T Mobility did so. Another Department employee, an experienced foreign audit specialist, subsequently

[5] For example, see *Holcim, U.S., Inc. v. State of Alabama*, Docket S. 11-381 (Admin. Law Div. 4/9/2012), in which the Department audited the taxpayer for sales and use tax using a random sampling audit. The Administrative Law Division has heard numerous other appeals involving assessments or denied refunds based on block sampling audits conducted by the Department, see *Zaveri v. State of Alabama*, Docket S. 12-185 (Admin. Law Div. 2/20/2013) and *Wigley & Culp, Inc. v. State of Alabama*, Docket Misc. 03-658 (Admin. Law Div. 12/4/2006), to cite only a few.

contacted AT&T Mobility in early 2013 to generally review its records. The specialist explained at the October 3 hearing – "I was charged with taking the (previously submitted) sample information and actually determining if the numbers that were on the claim were reasonable." (T. at 259). Pursuant to an April 2, 2013 e-mail to AT&T Mobility, the specialist requested additional records – "I was wondering if you or someone in your company could send me a couple of Alabama AT&T Mobility II LLC monthly bills along (with) the various code breakdowns so I could possibly figure out a way to limit the Petition for Refund examination documentation." Petitioners' Hearing Exhibits at tab S. AT&T Mobility provided the employee with the records requested.[6]

AT&T Mobility inquired with the Department in January 2013 concerning the status of the refunds. The Department employee that had originally contacted AT&T Mobility indicated at that time that she had been ordered by Department upper management to cease her review of the petitions.

The above illustrates that by filing the two joint petitions, the Petitioners and their joint petitioners/customers did not create a more onerous review process for the Department. On the contrary, the Department can audit and verify the joint petitions using a block sample audit, as it had previously begun to do, and that review would be much less onerous than individually reviewing and verifying each of the tens of thousands of separate joint petitions that the Department claims should have been filed by the Petitioners and

[6] The foreign audit specialist was also the examiner that conducted the routine audit of AT&T Mobility during which the September 9, 2010 waiver was signed. The audit specialist also computed AT&T Mobility's liability during the routine audit using a random sampling audit.

each of their customers.

Finally, the Department asserts that it was not a party to the class action lawsuits, and is not bound by the District Court's Order or the Settlement Agreement. I assume the Department is arguing that the Settlement Agreement required the Petitioners and their customers to follow refund procedures that were contrary to Alabama law, and that the Court's approval of the Agreement required the Department to grant the refunds. That is incorrect.

The Agreement envisioned that the Petitioners and their customers, if necessary, would follow the statutory refund procedures in each jurisdiction, which the Petitioners and their customers did in these cases. The Agreement also did not, and could not per the TIA, require the Department to grant the refunds. As noted by the District Court – "[a] recurring concern involves the perception that the Court, in approving the Agreement, is affirmatively holding that the relevant taxing jurisdictions must grant the parties' refund requests. The Court makes no such finding. The Settlement is an agreement that, once approved by this Opinion, will only bind the private parties that are privy to it. The Settlement does not purport to dictate to any state or local authority the makeup of its applicable law." *In re AT&T Mobility*, 789 F. Supp. 923, 983.

I acknowledge the rule of statutory construction that refunds are to be strictly construed against the taxpayer, and that the provisions of the Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, Code of Ala. 1975, §40-2A-1 et seq., are to be strictly complied with. *Ex parte Jefferson Smurfit Corporation*, 951 So.2d 659, 665 (Ala. 2006). But the Court in *Ex parte Jefferson Smurfit* further indicated that the provisions of the

Taxpayers' Bill of Rights and Uniform Revenue Procedures Act should also be construed to do substantial justice. "While it is true, as the Department argues, that the requirements of TBOR are to be strictly complied with, *Patterson v. Gladwin*, 835 So.2d at 151, it is also true that the TBOR is to be 'liberally construed to allow substantial justice.' Ala. Code 1975, §40-2A-2(1)(a)." *Ex parte Jefferson Smurfit*, 951 So.2d at 665.

A statute also should not be so strictly construed so as to defeat or not reflect the intent of the Legislature. "The fundamental rule in construing statutes is to give effect to the intent of the legislature in enacting the statute; the intent is gathered from the language of the statute itself, but reason and necessity for the statute are also relevant." *McClain v. Birmingham Coca-Cola Bottling Co.*, 578 So.2d 1299 (Ala. 1991). Statutes "are not to be so strictly construed as to defeat or destroy the intent and purpose of the statute. . . ." *Ex parte Exxon Mobil Corp.*, 926 So.2d 303, 309 (Ala. 2005).

As discussed, Alabama law requires joint petitions in certain circumstances to insure that the customer or customers that paid the tax will receive any refund due. That legislative intent will be satisfied if the refunds are granted in these cases because the Petitioners' customers and not the Petitioners will received the refunded amounts.[7] Section 40-2A-7(c)(1) should not be so strictly construed as to defeat that intended result. And to deny the refunds to the thousands of Alabama customers that erroneously paid the

[7] Again, it is irrelevant that the customers entitled to the refunds during the open refund period agreed to pay attorney fees and all other costs out of the refund proceeds, and also to pro-rata share the net proceeds among all class members.

tax would be manifestly unjust.[8]

Alabama law also does not prohibit numerous customers that erroneously paid tax to a single entity to join in a single joint refund petition with the entity. The New Jersey Tax Court was faced with that same issue in *New Cingular Wireless*, and determined that a single petition involving all of New Cingular's New Jersey customers was appropriate.

> The Director concedes that New Cingular may file a refund claim on behalf of a single customer. . . . It is also true that (New Jersey law) contains no limitation on the number of refund claims that New Cingular can file. Logically, then, New Cingular could have filed more than 1 million separate refund claims, one for each of its customers who it believes was erroneously charged sales tax. It is, therefore, unreasonable for the Director to conclude that New Cingular is prohibited from filing a single refund claim individually listing each of its more than 1 million customers and the amount of the refund to which each is entitled.

New Cingular Wireless at 22.

Like the single joint petition in *New Cingular Wireless*, the joint petitions in issue in these cases are sufficient because they were filed by the Petitioners who collected the tax and their customers who paid the tax, through the Petitioners, as their agents. The petitions also identified the specific customers that overpaid the tax during the applicable open refund period, and the amounts overpaid. The joint petitions comply with the intent and spirit of §40-2A-7(c)(1), and are due to be granted for the applicable open tax period, subject, of course, to review and verification by the Department.

The Petitioners' alternative argument that joint petitions were not required because they had previously credited or refunded the amounts to their customers is pretermitted by

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[8] Even after the refunds are issued, Alabama will still have unduly benefitted from the Petitioners having erroneously collected and remitted the tax to the Department because it will retain the tax erroneously collected and paid during the prior periods closed to refunds.

the above holding. I note, however, that the above argument is based on ¶ 8.8 of the Settlement Agreement, which specifies that the customers and AT&T Mobility "agree that AT&T Mobility has assigned and refunded to the Settlement Class" all refunds sought. In fact, however, AT&T Mobility has not refunded or credited any amounts to its Alabama customers/class members. The statute requires that refunds must actually be paid, or a credit actually allowed. It is thus questionable that a fictitious refund or credit agreed to by the customers and the Petitioners is sufficient to satisfy the statute.

Issue (2). The validity of the September 9, 2010 waiver.

This is a difficult issue because I can find no case law or other authority that has addressed the issue. It is undisputed that pursuant to the waiver, the open statute of limitations for AT&T Mobility II LLC to obtain a refund of the telecommunications tax extended back to March 2007. The issue is whether the waiver is valid for joint refund purposes because it was not signed by the necessary joint petitioners, i.e., the Petitioners' customers.

The Petitioners' customers appointed them as their agents per the Settlement Agreement for purposes of petitioning Alabama and the various other jurisdictions for refunds. There is nothing in the Agreement, however, that authorized the Petitioners to execute a waiver as agents of or otherwise on behalf of the customers. Although the waiver would have been valid concerning a direct refund requested by the Petitioners, it was not valid concerning the joint petitions in issue because a necessary party, the customers, did not execute the waiver. Consequently, the waiver was invalid, and the open refund period for AT&T Mobility II LLC is also October 2007 through September 2010.

Issue (3) must now be decided. The Department should contact AT&T Mobility in due course for the purpose of reviewing/verifying the refund amounts claimed in the joint petitions. As agreed at the October 3 hearing, AT&T Mobility should give the Department access to any and all invoices and other records the Department wishes to review, and also explain its billing codes so that the Department can verify that the invoice amounts included in the petitions relate solely to tax erroneously paid on internet access charges during the open refund period.

The Department should notify the Administrative Law Division in due course of the results of the audit/review when it is completed. Appropriate action will then be taken.

This Opinion and Preliminary Order is not an appealable Order. The Final Order, when entered, may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered April 2, 2014.

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BILL THOMPSON
Chief Administrative Law Judge

bt:dr
cc: Christy O. Edwards, Esq.
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