

(Decision No. 82732)

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF COLORADO

\* \* \*

IN THE MATTER OF THE APPLICATION OF )  
THE MOUNTAIN STATES TELEPHONE AND )  
TELEGRAPH COMPANY, A CORPORATION, )  
931 14TH STREET, DENVER, COLORADO, )  
FOR AN ORDER OF THE COMMISSION DETER- )  
MINING THE FAIR VALUE OF APPLICANT'S )  
PROPERTY DEVOTED TO THE RENDITION OF )  
INTRASTATE TELEPHONE SERVICE IN )  
COLORADO, A FAIR, REASONABLE, AND )  
ADEQUATE RATE OF RETURN TO BE )  
APPLIED THERETO, AND THE RESULTING )  
AMOUNTS OF NET EARNINGS AND REVENUES )  
REQUIRED IN THE FUTURE: AND, UPON )  
SUCH DETERMINATION BY THE COMMISSION )  
AND THE FILING OF A PROPOSED TARIFF )  
AND ADDITIONAL HEARINGS THEREON FOR )  
AUTHORITY TO FILE A SCHEDULE OF JUST )  
AND REASONABLE RATES TO PRODUCE THE )  
REQUIRED REVENUES. )

APPLICATION NO. 23116

SUPPLEMENTAL ORDER

-----  
April 6, 1973  
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Appearances: Laurence W. DeMuth, Jr., Esq.,  
Denver, Colorado, and  
Denis G. Stack, Esq., Denver,  
Colorado, for Applicant;

John Matthews, Esq., Denver,  
Colorado, for The Executive  
Agencies of the United States,  
Protestant;

Leonard M. Campbell, Esq., Denver,  
Colorado,  
Kenneth Busche, Esq., Denver,  
Colorado, and  
Howard Beck, Esq., Denver, Colorado,  
for the Colorado Municipal League,  
Protestant;

Girts Krumins, Esq., Denver, Colorado,  
for the Staff of the Commission.

## S T A T E M E N T

### BY THE COMMISSION:

Decision No. 76674, in the above captioned Application, was entered by the Commission on January 15, 1971. Subsequently, The Mountain States Telephone and Telegraph Company, a corporation, protested and appealed to the courts that part of the decision authorizing the refund, and The Municipal League, a corporation, protested and appealed that part of the decision to the courts that denied to the League reimbursement of its costs and attorneys fees for its legal counsel as well as that part of the decision that authorized payment of the costs of refund to the Telephone Company. On October 30, 1972, the Supreme Court of the State of Colorado in Decision No. 25455, The Mountain States Telephone and Telegraph Company v. Public Utilities Commission, The Colorado Lawyer, December, 1971 at Page 131, affirmed the Commission's Decision No. 76674 with the exception that the Supreme Court found that if the Commission had jurisdiction to authorize payment of the costs of refund from the interest accruing on the refund amount it also had jurisdiction to award reasonable attorneys' fees and expenses to the League from that interest. The Supreme Court held that the Commission should determine whether such an award would be equitable and proper under the circumstances of the case. The case was remanded to the District Court of the City and County of Denver and the latter Court, on February 5, 1973, directed the Commission to modify its final Order No. 76674 issued January 15, 1971 to conform with the opinion of the Supreme Court of Colorado.

On February 16, 1973, the Mountain States Telephone and Telegraph Company (hereinafter referred to as Applicant, Mountain Bell or Company), filed a Petition requesting authority to proceed to make a refund to its customers in the manner set forth in that Petition. In addition, the Company requested authority to defray certain costs of said refund from the interest having accrued on the refund amount.

Also on February 16, 1973, the Colorado Municipal League (hereinafter referred to as League) filed a Motion requesting the allowance of certain fees, costs and expenses from the interest accruing on the refund amount and for such orders as the Commission may deem just and proper in order to effectuate promptly the refund to the Company's customers.

The Petition of the Company and the Motion of the League were -- after proper notice -- set for hearing before the full Commission at 10 a.m., on April 2, 1973, in the Commission Hearing Room, 1845 Sherman Street, Denver, Colorado. Accordingly, at the aforesaid time and place the matter was duly heard by the Commission.

Exhibits A through F were admitted into evidence. A proposed Order for the consideration of the Commission in this matter was marked as Exhibit G and made a part of the instant record. Exhibit G was prepared by the Company and approved as to form by the Colorado Municipal League. These parties stated that the proposed Order (Exhibit G) was submitted in the interest of expediting the required refund and maximizing the refund amount. The General Services Administration protested the Company's request for the allowance of its cost for making the refund in excess of \$71,000.

At the conclusion of the hearing the herein instant matter was taken under advisement by the Commission.

#### FINDINGS OF FACT

In addition to the Findings of Fact set forth in Commission Decision No. 76674, the Commission finds that:

1. The Commission is directed by the District Court in and for the City and County of Denver to modify its Order and Decision No. 76674 issued January 15, 1971 in accordance with the opinion of the Supreme Court of the State of Colorado dated October 30, 1972 and to issue a Revised Order consistent and consonant with the Supreme Court's final opinion.

2. The Commission has jurisdiction over the subject matter of these proceedings.

3. The Company should refund to its customers \$3,196,488 plus interest, less costs of the refund; and the costs and reasonable attorneys' fees of the League.

4. All customers of Mountain Bell who had service during the period from July 19, 1969 to March 25, 1971 are entitled to share in the refund based upon the number of full months of service and the amount of the local service billed on Line 1 of their monthly statements during that period of time.

5. A flat percentage applied to the revenues received from each customer is the most equitable method of determining the amount of individual refund.

6. The refund procedure as proposed in Applicant's Petition dated February 15, 1973 is reasonable and proper and should therefore be approved.

7. Substantial changes have occurred since the Commission considered the initial refund costs and expenses, and the Company will necessarily incur out-of-pocket and other expenses in the process of effecting these refund procedures which are designed to guarantee that a maximum number of persons will receive their refunds. Under the circumstances in this proceeding it is proper and equitable that Mountain Bell be reimbursed from the interest accruing on the refund amount for its out-of-pocket expenses and that the Company absorb the other costs and expenses associated with making the refund.

8. Without the efforts of the League and its legal counsel there would be no refund or interest payable to telephone users.

9. Under the circumstances in this proceeding it is proper and equitable for the League to be reimbursed its out-of-pocket expenses and costs and for the League's legal counsel to be paid reasonable attorneys fees for his efforts. These payments should also be made only from the interest which has accrued on the refund amount.

10. In determining the proper attorneys fees for League's counsel, the Commission has considered the novelty of the legal issues involved; the time and effort required to present these issues to the Commission; the two successful appeals to the District Court and Supreme Court of the State of Colorado; the skill required; the amount involved in the controversy; the financial benefits resulting to the client from these legal services; and the contingency or uncertainty of the compensation.

11. The costs of the Company incurred in making the refund, as well as reimbursement to the Municipal League for its costs and expenses and the payment of reasonable attorneys fees to its legal counsel pursuant to the Commission's Order following herein are proper deductions as follows from the amount of interest payable by the Company:

A. Costs incurred by the Company	\$170,040.00
B. Costs, expenses and attorneys' fees of the League	\$ 71,962.00

12. After paying the above and foregoing costs, expenses and fees, accrued interest in the amount of \$469,273 remains to be distributed to Mountain Bell's customers.

13. Refunding can commence with the Company's billing period ending April 25, 1973 and can be substantially completed by July 25, 1973.

14. The following costs associated with the making of refunds to the customers of the Company are not proper deductions from the amount of interest payable by the Company:

- A. \$34,000 for reimbursement for computer time necessary to complete all of the computer runs contemplated by the refund process.
- B. \$16,436 of the \$19,500 requested for bill inserts and advertising in newspapers throughout the State of Colorado.

15. An addition of \$2,823.67 by the League to its out-of-pocket fees and expenses for overhead and administrative expenses is not a proper deduction from the amount of interest payable by the Company to its customers.

16. The fees, costs and expenses of the League payable from the interest accrued on the refund amount should be paid forthwith and on or before a date fifteen (15) days subsequent to the effective date of this Order.

17. Because the refund procedures described in the Company's Petition are designed to guarantee that a maximum number of persons will receive a refund, the emphasis has been placed upon developing records which will indicate the last mailing address of the customer, rather than the address at which the service was rendered during the refund period. Any attempt by the Company to attempt also to determine the last service address would greatly increase the cost of refund, without at the same time increasing the number of persons to whom refunds will be paid. Therefore, the only practical and economical way in which to comply with the Colorado Statutes and to determine how unclaimed funds will be distributed, is for the Company to make distribution of unclaimed funds in the following manner.

- A. For those persons and accounts where the last known address was within the State of Colorado, the funds will be distributed to the municipality or the county in which the customer's last known address is located. The Company shall determine from the information on its refund voucher and from its maps and street address records whether the last known address is inside or outside the corporate limits of a municipality, and shall make distribution to the municipality or county on the basis of that determination without regard to the last service address for the account.

B. For persons and accounts where the last known address is outside the State of Colorado, the funds will be distributed to the municipality or county in which the customer's last service address is located as that address can be determined from the telephone number for the account and the tax code for the account. In the event the telephone number and tax code together do not indicate the last service address of the account, the Company shall use reasonable judgment, based upon its records, to determine the county or the municipality of the last service period.

18. The Company should not be required to hold any unclaimed or returned refund amounts beyond December 31, 1973 and should make distribution of these amounts in accordance with the foregoing procedures immediately following that date.

19. Any fees, costs or expenses incurred by the Company incident to the refund to its customers but not herein specifically described, must be borne by the Company.

20. Expenses connected with the refund in 1973 will be offset by a credit to income in the same amount not to exceed \$170,040. No proforma adjustment for revenue requirement determination will be required if 1973 is used as a test year by the Commission.

21. Upon payment of the refund amount, plus interest of \$469,273 to its customers and \$71,962 to the League, the Company should be discharged from any and all liability, claims and causes of action arising by reason of this cause and pursuant to the required refund arising out of Application No. 23116.

#### CONCLUSIONS ON FINDINGS OF FACT

From the above and foregoing Findings of Fact the Commission concludes that:

1. The amount of the refund payable to the customers of Applicant is \$3,196,488.

2. Simple interest added to said refund amount from the date of collection to the date of refund, at the rate of 7-1/2% per annum, will be \$711,275.

3. Costs, fees and expenses of the League and of making refunds to customers, pursuant to the Commission's Order following herein should be deducted from the interest accruing on the amount of the refund.

4. The refund should commence with the Company's billing period ending April 25, 1973 and be substantially completed by July 25, 1973 and any undistributed funds held by the Company on December 31, 1973 should be distributed to the municipalities and counties within the State of Colorado as required by statute and specifically in the manner ordered herein.

5. The following Order should be entered amending Order and Decision No. 76674 as entered by the Commission on January 15, 1971.

O R D E R

THE COMMISSION ORDERS THAT:

1. Applicant shall, pursuant to the Supreme Court of Colorado's decision in The Mountain States Telephone and Telegraph Co. v. Colorado Public Utilities Commission, supra, refund to its customers \$3,196,488, with interest as hereinafter provided below.

2. Simple interest at the annual rate of 7-1/2% shall accrue on the refund amount for the monthly periods that collections are held.

3. The Company's costs, fees and expenses associated with making refunds to customers in the amount of \$170,040 shall be deducted from the interest described in ordering provision No. 2 above and shall be retained by the Company.

4. Costs, fees and expenses of the League in the amount of \$71,962 shall be deducted from the interest described in the ordering provision No. 2



above, and shall be paid by the Company to the Colorado Municipal League within fifteen (15) days of the effective date of this Order.

5. Any refunds remaining unclaimed on December 31, 1973 shall be distributed as follows:

- A. For those persons and accounts where the last known address was within the State of Colorado, the funds will be distributed to the municipality or the county in which the customer's last known address is located. The Company shall determine from the information on its refund voucher and from its maps and street address records whether the last known address is inside or outside the corporate limits of a municipality, and shall make distribution to the municipality or county on the basis of that determination without regard to the last service address for the account.
- B. For persons and accounts where the last known address is outside the State of Colorado, the funds will be distributed to the municipality or county in which the customer's last service address is located as that address can be determined from the telephone number for the account and the tax code for the account. In the event the telephone number and tax code together do not indicate the last service address of the account, the Company shall use reasonable judgment, based upon its records, to determine the county or the municipality of the last service period.

6. In making the required refund, Applicant shall follow the procedures set forth in its Petition filed herein except that with respect to advertising and bill inserts Applicant will:

- A. Provide one (1) bill insert to each of its currently active accounts advising the recipient of that statement with respect to the details and procedures of the refund.
- B. On not more than two (2) occasions, place in each newspaper published within the State of Colorado, a one (1) column three (3) inch legal notice informing the public of the fact of refund and the general procedures to be followed by those entitled to a refund, in order to assure that they can collect it.

7. Applicant will, on or before February 1, 1974, submit to the Commission, for review and approval, records showing the payment of the refund amount, interest, costs, fees and expenses as aforesaid and upon acceptance of the report by the Commission, Applicant will be discharged from any and all claims, liabilities and causes of action arising out of this case and the Commission's Orders with respect to refund.

8. Commission Decision No. 76674 be, and hereby is, amended and modified in accordance with this Order and Decision, but otherwise shall remain in full force and effect.

9. The Commission retains such further jurisdiction in this matter as is proper and necessary.

10. This Order shall become effective forthwith.

DONE IN OPEN MEETING the 6th day of April, 1973.

(S E A L)

THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF COLORADO

EDWIN R. LUNDBORG

HOWARD S. BJELLAND

Commissioners

COMMISSIONER HENRY E. ZARLENGO DISSENTING

JS

COMMISSIONER HENRY E. ZARLENGO DISSENTING:

I respectfully dissent to the finding by the majority and its order consistent therewith that the costs of Mountain Bell in making the refund should be \$170,040, rather than \$71,000 as found in its Decision No. 76674, dated January 15, 1971.

In the hearing, which resulted in Decision No. 76674, Mountain Bell requested that it be allowed the costs for making a refund; the request was contested by the Colorado Municipal League, both as to its allowance and as to its amount; evidence was presented; and, the Commission thereupon made its finding (No. 4), to wit:

"Costs of making refund to customers in the amount of \$71,000 shall be deducted from the amount of interest . . . ."

The Commission thus made a specific finding that such costs should be allowed; that the sum of such costs should be \$71,000; and that the same be deducted from interest.

Thereafter Decision No. 76674 was appealed to Denver District Court. Mountain Bell sought review of those parts of the Commission's order which (1) ordered a refund to customers and (2) denied Mountain Bell the authority to take accelerated depreciation for book and rate-making purposes. The Colorado Municipal League (League) sought review of those parts of the Commission's order which (3) authorized Mountain Bell to deduct the cost of making a refund from interest accruing on the refund amount and (4) denied the League request for deduction of attorney fees and expenses from interest accruing on the refund amount. Mountain Bell did not contest the \$71,000 figure for the cost of making the refund. The Denver District Court affirmed the Commission's Order in all respects. Both Mountain Bell and the League appealed to the Supreme Court of Colorado which affirmed as to (1), (2) and (3) and reversed as to (4).

With respect to matter of cost in making the refund our Supreme Court affirmed said specific finding without modification and stated, to wit:

#### "111. Cost of Making Refund

The Commission found that costs of making the refund in the amount of \$71,000 was a proper offset against interest payable on the refund amount. The League contends that this offset should not be allowed. As a part of its argument, the League states that Mountain Bell's destruction of certain computer tape unnecessarily magnified the cost of making a refund by requiring some manual processing. The League made this same argument to the Commission. We may infer from the Commission's finding that it was not persuaded by the argument.

The League has failed to present any argument or authority which persuades us that the Commission's finding should be reversed. A different result might have been reached if the Commission had offset the cost of the refund against the refund amount itself rather than against interest accruing on the refund."        Colo.       , 502 P.2d 945, 951.

The Colorado Supreme Court stated further,

The payment of the bulk of the refund to Mountain Bell's customers should not be further delayed by any hearing before and a determination by the Commission as to attorneys' fees and other expenses. The district court should direct the Commission that, if it appears that this subject will delay the refund, the refund shall proceed, except as to an amount determined by the Commission to be adequate to pay any League fees and other expenses which may be awarded, as well as other costs or expenses which may be attendant to the hold-back. This retained amount should be paid by Mountain Bell, and should be held in accordance with the Commission's order. The retained moneys should be devoted to the payment of any such fees, expenses and costs ordered by the Commission, and any part not so applied should be refunded to Mountain Bell's customers.

The judgment of the district court is affirmed in part and reversed in part as stated, and the cause is remanded to the district court for proceedings consonant with the views expressed in this opinion." \_\_\_\_\_ Colo. \_\_\_\_\_, 502 P.2d 945, 952

Pursuant to the remand order of the Supreme Court, the Denver District Court in Paragraph 4 of its Order of February 5, 1973, directed this Commission "to modify its order issued January 7, 1969, as well as its supplemental order issued January 15, 1971, in accordance with the opinion of the Supreme Court, No. 25455, issued October 30, 1972, and to undertake such hearings and to make such findings and issue a revised order so as to cause the Commission's order and findings, as revised, to be consistent with and consonant of the final opinion, as amended, of the Supreme Court of the State of Colorado.

The Commission is wholly without discretion concerning this specific issue of the amount of cost or the refund. What it has is a clear mandate from the Supreme Court to implement its own finding as made which was affirmed by the Supreme Court without modification.

On this point the Court has held, to wit:

The rule announced by this court in Galbreath v. Wallrich et al., 48 Colo. 127, 109 Pac. 409, 139 Am. St. 263, is:

The rule is that where the mandate of an appellate court directs a specific judgment to be entered, the tribunal to which such mandate is directed must yield obedience thereto. No modification of the judgment so directed by the appellate tribunal can be made by the trial court, nor can any provision be engrafted upon or taken from it.

The court further said in the opinion in that case:

The reason for that rule is obvious. When a particular judgment is directed by the appellate court, the lower court is not acting of its own motion, but in obedience to the order of its superior. What that superior says, it shall do, it must do, and that alone. Public interests require that an end shall be put to litigation, and when a given cause has

received the consideration of this court, its merits determined, and then remanded with specific directions, the court to which such mandate is directed has no power to do anything but to obey the mandate, otherwise, litigation would never be ended, and the supreme tribunal of the state would be shown of that authority over inferior tribunals with which it is invested by our fundamental law. By permitting the filing of the supplemental answer and cross-complaint the trial court is proceeding contrary to what we directed. True, by this pleading none of the issues settled by the judgment we directed are to be relitigated, but that is not the question. We directed a particular judgment, and nothing is left for the trial court to do but to enter it. By the supplemental answer and cross-complaint it is sought to show that because something has happened since the original judgment was entered, and which was not an issue in the case, the judgment we have directed should not be rendered. To pursue this course is to ignore our mandate. Rights which may have accrued since the rendition of the original judgment, not in issue in the action in which it was rendered, are not adjudicated therein, but the trial court has no power to open or interfere with the judgment of this court in order to settle such rights. If since the original judgment, something has occurred which would render it inequitable to carry the judgment to execution which this court has directed, resort must be had to some form of original proceeding by which appropriate relief can be secured. It cannot be done by way of defense to the entry of the judgment we have directed. (Emphasis supplied)

To permit a trial court to disobey, in the least respect the mandate of this tribunal, would inevitably mar the harmony of our whole judiciary system, bring its parts into conflict, and produce disorganization, disorder, incalculable mischief and confusion, by allowing judgments which we have directed, to be modified, or questions injected into a case, after being remanded, the purpose of which would be to annul or modify the judgment which this court had directed should be rendered.

Denver & Salt Lake RR. Co. v. CB&Q RR Co., et al.  
67 Colo. 155, 184 P2d 604.

( S E A L )



THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF COLORADO

HENRY E. ZARLENGO

Commissioner

hdp

ATTEST: A TRUE COPY

*Harry A. Galligan, Jr.*

Harry A. Galligan, Jr., Secretary

M E M O R A N D U M

TO: James A. VanderWal, Chief of Fixed Utilities  
FROM: M. R. Garrison  
SUBJECT: Mountain Bell Refund, Decision No. 82732  
DATE: February 25, 1974

In response to Mr. L. L. Leger's letter of February 1, 1974 accounting for the refund of \$4,105,865.29 ordered in the above decision of the Commission, the staff made an audit on a random sample basis on February 5, 1974 to verify the disposition of funds.

As a result of this audit, it was determined that funds were disbursed as represented in Mr. Leger's letter and that reasonable efforts were made by the company to provide refunds to all customers to whom they were due. Vouchers issued to customers numbered 956,467 of which approximately 153,000 were returned unclaimed. The unclaimed amounts were distributed to counties and municipalities.

During the verification audit it was determined that perhaps 800 to 1,000 deserving customers may not have received refunds because of routine procedures followed when there was a discontinuance of service at the end of the refund period which carried over to the first of the next month. However, these people did receive by mail a general notification of refund, but made no inquiry of the company in regard to it. Such amounts were distributed equally to other refundees and were not retained by the company.

It is the staff's conclusion that the refunding was carried out properly and that the accounting made in Mr. Leger's letter is correct.

  
M. R. Garrison



**Mountain Bell**

930 Fifteenth Street  
Denver, Colorado 80202  
Phone (303) 624-4269

**L. L. Leger**  
Vice President and  
General Manager-Colorado

February 11, 1974

Public Utilities Commission  
State of Colorado  
500 Columbine Building  
1845 Sherman Street  
Denver, Colorado 80203

Attention Mr. James A. VanderWal, Chief of Fixed Utilities

Gentlemen:

This is to advise you that we have mailed copies of our final accounting of the refund, in compliance with Colorado Public Utilities Commission Order No. 82732, to those listed below:

Leonard M. Shinn, Attorney  
General Services Administration  
Washington, D. C.

H. Leroy Thurtell, Attorney  
General Services Administration  
Denver, Colorado

Leonard M. Campbell, Attorney  
Colorado Municipal League  
Denver, Colorado

Max P. Zall, Attorney  
City and County of Denver  
Denver, Colorado

Yours very truly,

Vice President and General Manager



**Mountain Bell**

930 Fifteenth Street  
Denver, Colorado 80202  
Phone (303) 624-4269

**L. L. Leger**  
Vice President and  
General Manager-Colorado

February 1, 1974

Public Utilities Commission  
1845 Sherman Street  
Denver, Colorado 80203

Re: Decision No. 82732  
Telephone Company Refund

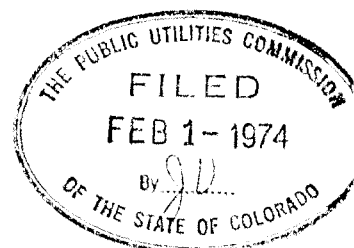
Gentlemen:

Pursuant to the above order, we herewith file our written accounting with reference to the refund of excess revenues collected by Mountain Bell. As provided in the order, we would appreciate your acceptance of this report or advice as to what further information you desire in order that Mountain Bell may be discharged from liability as contemplated by paragraph 7 of the order dated April 6, 1973.

The first enclosure with this transmittal is the Colorado Refund Reconciliation which is a one page document accounting for the disbursement of over \$4,000,000 in refund amounts, interest, and state and local taxes.

Attached to that refund reconciliation is a list of all municipalities and counties in the State of Colorado which have now received the unclaimed refund amounts.

We note that the amount of interest described in the first enclosure is \$1,921.51 less than the amount referred to in paragraph 12 of Decision No. 82732. The Company did in fact







Public Utilities Commission  
February 1, 1974  
Page Two

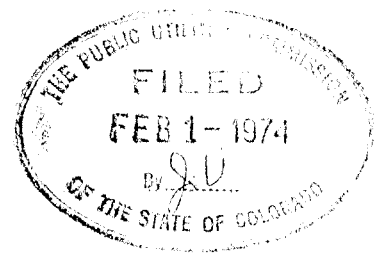
refund the interest required by the order (see ordering paragraph No. 2, page 8, Decision 82732), but by reason of the use of computer processing which rounded the amount of interest paid to each customer to the nearest fraction of a cent the total interest paid does not agree mathematically with the amount described in the findings of fact.

We are currently holding computer output tapes and many other documents and records which have been generated incident to effecting the refund. We will be glad to make such of these tapes and other records available to you as you may desire with respect to substantiation of the enclosed accounting for the refund. The tapes alone are worth approximately \$20,000, however, and it will be in the best interest of the Company and the ratepayer to return them to other uses as soon as possible. In addition, many of the records are voluminous and it would be unnecessarily expensive to store them for any period of time.

The third enclosure to this letter is a memorandum to the Colorado Rate Refund Committee of Mountain Bell describing most of the forms and printouts which have resulted from the refund activity. Mountain Bell intends to follow the recommendations set forth in that memorandum signed by W. F. Plume, Area Accounting Manager, in the absence of an expression from the Commission or its Staff that there is a desire to examine some of the records which will be destroyed. To give the Commission an opportunity to make that determination, the destruction which has been scheduled for February 8, 1974 will be delayed until about March 1, 1974.

In addition, we intend to retain until about March 1, 1974 the 1,723 tapes which were generated during the refund process. 32 of these tapes will be converted to microfiche in order that the Company will have a three year record as to all of the persons who received refunds through the use of our Other Charge and Credit Statements.

Mountain Bell also has additional master file tapes and other printed tapes which were reviewed by the Treasurer's office. Since these records duplicate other records, they are unnecessary and will be destroyed by March 1, 1974 unless we have heard from the Commission to the contrary. We will, of course, keep all of the paid vouchers for a three year period.





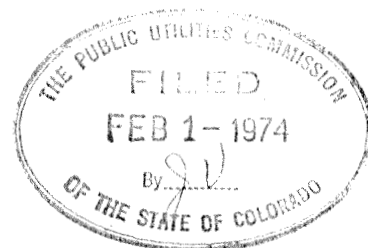
Public Utilities Commission  
February 1, 1974  
Page Three

In the absence of specific comment or suggestion from the Commission or its Staff, we will proceed as outlined above and we will appreciate your prompt approval of this accounting.

Very truly yours,

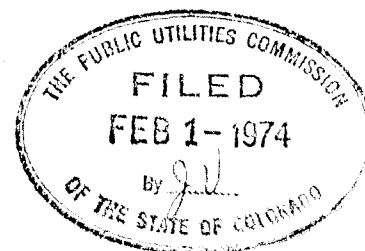
Vice President and General Manager

Enclosures



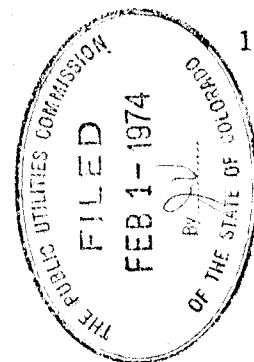
COLORADO REFUND RECONCILEMENT

1. Amount of Refund	\$3,219,826.74
<p>Note: Exceeds amount specified in Application #23116 due to amounts over-refunded (see Mr. L. L. Leger's letter dated May 31, 1973) less minor adjustments.</p>	
2. Net Interest on the above Refund Amounts	467,351.49
<p>Note: Interest computed at the rate of 7½% per annum less allowable expenses of the Colorado Municipal League and Mountain States Telephone in the amounts of \$71,962.00 and \$170,040.00 respectively. Mountain States Telephone actual costs exceeded the allowable amount by \$46,548.00.</p>	
3. State and Local Taxes Related to the above Refund Amounts	<u>418,687.06</u>
4. Total Amount of Refund Plus Net Interest Plus State and Local Taxes	<u>\$4,105,865.29</u>
<p>Total Amounts Subject to Refund Were Disbursed as Follows:</p>	
5. Amount of Refund Applied to Subscribers Live Accounts or Applied to Written Off Final Accounts	\$3,161,410.45
6. Voucher Checks Issued to Former Subscribers and Presented for Payment	677,320.61
7. Voucher Checks Issued to Former Subscribers Not Presented for Payment Plus Minor Accounts of Un-matched Accounts	267,134.23
<p>Note: This Unclaimed Balance has been remitted to counties and municipalities in accordance with C. R. S. 1963 Article 8 of Chapter 115. The amounts so remitted are detailed on lists attached to this reconciliation.</p>	
8. Total Amounts Disbursed	<u>\$4,105,865.29</u>



THE FOLLOWING UNCLAIMED REFUNDS IN AMOUNTS SHOWN BELOW.

<u>MUNICIPALITY</u>	<u>TAX CODE</u>	<u>ACCOUNTS</u>	<u>AMOUNT</u>
Aguilar	AH	12	\$ 3.51
Akron	AJ	126	152.98
Alamosa	AK	587	533.66
Alma	AI	4	5.97
Antonito	FJ	22	15.38
Arriba	A2	3	4.60
Arvada	GF	28	83.87
"	AL	1920	3345.46
Aspen	AM	870	1116.84
Ault	A3	58	60.90
Aurora	AN	6886	10,355.86
Basalt	EY	80	81.88
Bayfield	AZ	27	18.46
Bennett	A4	14	18.70
Berthoud	EU	54	50.43
Bethune	A5	8	4.57
Black Hawk	DK	38	31.32
Blanca	A6	3	2.31
Boone	A8	5	5.83
Boulder	AP	10199	14,701.17
Bowmar	AR	30	57.73
"	GH	2	1.99
Breckenridge	EB	145	192.70
Brighton	AS	377	600.82
Broomfield	AT	411	770.90
Brush	AU	163	174.80
Buena Vista	AV	140	133.79
Burlington	DY	153	182.81
Calhan	B1	18	15.18
Campo	B2	8	7.60
Canon City	AW	666	853.47
Carbondale	FC	118	135.27
Castle Rock	B3	144	277.80
Cedaredge	B4	13	14.31
Center	B5	89	101.66
Central City	AX	50	44.06
Cheraw	B6	5	3.10
Cherry Hills Village	AY	141	265.37
Cheyenne Wells	B7	60	57.32
Coal Creek	B8	19	19.35
Cokedale	B9	1	.25
Colbran	C1	19	20.07
Colorado Springs	DG	14938	25,648.31
Columbine Valley	BA	22	35.04
Commerce City	BB	973	1832.67
Cortez	BC	539	630.58
Craig	DJ	295	287.99
Crawford	C2	2	2.45
Creede	C3	37	32.33
Crested Butte	AQ	78	89.50
Cripple Creek	BD	48	44.31
Crook	C5	6	3.17



<u>MUNICIPALITY</u>	<u>TAX CODE</u>	<u>ACCOUNTS</u>	<u>AMOUNT</u>
Crowley	C6	6	2.63
Dacono	C7	36	37.52
DeBeque	C8	11	7.53
Deer Trail	C9	15	14.55
Del Norte	DV	47	41.53
Delta	BE	258	321.93
Denver	BF	43,609	92,228.18
Dillon	FF	63	93.85
Dinosaur	D1	21	44.72
Dolores	ED	64	106.68
Dove Creek	D2	11	9.27
Durango	BG	860	906.44
Eads	D3	2	.88
Eagle	D4	19	25.04
Eaton	BJ	86	130.85
Eckley	D6	3	6.81
Edgewater	DM	329	517.57
Elizabeth	D7	52	59.00
Empire	D8	49	56.48
Englewood	BK	2329	4561.41
Erie	DF	41	39.84
Estes Park	BL	232	264.62
Evans	GC	76	102.37
Fairplay	D9	43	74.45
Federal Heights	DN	206	353.83
Firestone	E1	18	13.96
Flagler	E2	23	15.45
Fleming	E3	7	2.05
Florence	BM	121	138.69
Fort Collins	BN	4814	6205.46
Fort Lupton	BP	118	147.03
Fort Morgan	BQ	429	506.32
Fountain	DZ	453	537.63
Fowler	FV	26	30.68
Fraser	FX	7	13.23
Frederick	E4	52	48.54
Frisco	FG	95	107.72
Fruita	EE	90	87.24
Genoa	E6	3	1.67
Georgetown	E7	95	117.13
Gilcrest	BR	15	12.54
Glendale	DP	228	418.99
Glenwood Springs	BS	422	527.12
Golden	BT	871	1305.32
Granada	E8	18	21.37
Granby	BV	102	110.00
Grand Junction	BU	1881	2893.20
Grand Lake	E9	114	124.17
Grand Valley	F1	33	37.46
Greeley	BW	3902	5510.28
Green Mountain Falls	F2	53	89.22
Greenwood Village	BX	93	541.66
Grover	F3	8	5.97
Gunnison	BY	523	446.40
Gypsum	F4	14	7.96
Hartman	F5	1	1.23
Haswell	F6	2	2.84
Haxton	F7	4	2.58

MUNICIPALITYTAX CODEACCOUNTSAMOUNTS

Hayden	FB	25	30.36
Hillrose	F8	3	2.16
Holly	F9	44	32.65
Holyoke	G1	13	7.36
Hotchkiss	G3	6	5.41
Hot Sulphur Springs	FW	9	18.41
Hudson	G4	36	43.59
Hugo	G5	17	69.03
Idaho Springs	EZ	218	260.42
Ignacio	FA	26	46.44
Iliff	G6	7	4.65
Jamestown	G7	10	5.69
Johnstown	EV	67	75.81
Julesburg	BZ	70	46.24
Keenesburg	G8	15	23.18
Kersey	H1	30	87.15
Kiowa	H2	12	10.91
Kit Carson	H3	3	2.37
Kremmling	H4	55	57.24
Lafayette	CA	215	327.48
La Jara	FL	31	22.53
La Junta	CB	453	540.85
Lake City	H5	5	7.65
Lakeside	DQ	4	7.93
Lakewood	EQ	4992	10,112.39
Lamar	CC	495	681.28
La Salle	H6	94	102.26
Las Animas	H7	133	165.69
La Veta	CD	22	17.76
Leadville	CE	416	489.63
Limon	EA	72	61.07
Littleton	CF	1720	3050.32
Longmont	CG	1760	3352.77
Louisville	CH	97	188.28
Loveland	CJ	1158	1522.32
Lyons	DD	105	139.99
Manassa	GL	17	25.19
Mancos	EF	41	63.23
Manitou Springs	DB	714	769.09
Manzanola	H9	27	22.23
Mead	J2	8	11.11
Meeker	FM	92	106.36
Merino	J3	15	10.27
Milliken	J4	21	14.74
Minturn	DU	32	37.89
Monte Vista	CK	173	216.97
Montrose	CL	492	752.10
Monument	J6	36	53.37
Morrison	DR	45	85.43
Mountain View	DS	42	70.64
Naturita	J7	6	4.83
Nederland	EW	71	53.60
New Castle	J8	28	14.85
North Glenn	EC	918	1567.69
Norwood	GB	22	33.87
Nucla	J9	19	10.71
Nunn	K1	8	6.70

MUNICIPALITYTAX CODEACCOUNTSAMOUNTS

Hayden	FB	25	30.36
Hillrose	F8	3	2.16
Holly	F9	44	32.65
Holyoke	G1	13	7.36
Hotchkiss	G3	6	5.41
Hot Sulphur Springs	FW	9	18.41
Hudson	G4	36	43.59
Hugo	G5	17	69.03
Idaho Springs	EZ	218	260.42
Ignacio	FA	26	46.44
Iliff	G6	7	4.65
Jamestown	G7	10	5.69
Johnstown	EV	67	75.81
Julesburg	BZ	70	46.24
Keenesburg	G8	15	23.18
Kersey	H1	30	87.15
Kiowa	H2	12	10.91
Kit Carson	H3	3	2.37
Kremmling	H4	55	57.24
Lafayette	CA	215	327.48
La Jara	FL	31	22.53
La Junta	CB	453	540.85
Lake City	H5	5	7.65
Lakeside	DQ	4	7.93
Lakewood	EQ	4992	10,112.39
Lamar	CC	495	681.28
La Salle	H6	94	102.26
Las Animas	H7	133	165.69
La Veta	CD	22	17.76
Leadville	CE	416	489.63
Limon	EA	72	61.07
Littleton	CF	1720	3050.32
Longmont	CG	1760	3352.77
Louisville	CH	97	188.28
Loveland	CJ	1158	1522.32
Lyons	DD	105	139.99
Manassa	GL	17	25.19
Mancos	EF	41	63.23
Manitou Springs	DB	714	769.09
Manzanola	H9	27	22.23
Mead	J2	8	11.11
Meeker	FM	92	106.36
Merino	J3	15	10.27
Milliken	J4	21	14.74
Minturn	DU	32	37.89
Monte Vista	CK	173	216.97
Montrose	CL	492	752.10
Monument	J6	36	53.37
Morrison	DR	45	85.43
Mountain View	DS	42	70.64
Naturita	J7	6	4.83
Nederland	EW	71	53.60
New Castle	J8	28	14.86
North Glenn	EC	918	1567.69
Norwood	GB	22	33.87
Nucla	J9	19	10.71
Nunn	K1	8	6.70

<u>MUNICIPALITY</u>	<u>TAX CODE</u>	<u>ACCOUNTS</u>	<u>AMOUNT</u>
Oak Creek	K2	28	21.78
Olathe	GD	44	56.18
Olney Springs	K3	4	5.43
Orchard City	K4	2	2.89
Ordway	K5	36	32.56
Otis	CM	13	15.74
Ouray	EG	59	76.32
Ovid	K6	23	14.13
Pagosa Springs	K7	18	16.91
Palisade	K8	119	161.40
Palmer Lake	K9	65	109.24
Paonia	L2	14	12.27
Peetz	L3	2	3.96
Pierce	CN	19	25.37
Pitkin	L4	3	1.30
Platteville	L5	73	79.63
Poncha Springs	L6	28	36.71
Pritchett	L7	15	12.64
Pueblo	CP	4015	6110.68
Ramah	L8	4	1.46
Rangely	FN	85	102.72
Red Cliff-	M1	8	5.45
Rico	M2	1	.56
Ridgway	M3	18	13.30
Rifle	CQ	192	231.50
Rockvale	M4	3	3.41
Rocky Ford	CR	207	222.99
Romeo	M5	10	5.42
Rosedale	M6	1	.11
Rye	M7	5	8.55
Saguache	FZ	25	26.32
Salida	M8	289	443.59
San Luis	EX	24	20.73
Sanford	M9	12	10.77
Sedgwick	N2	10	3.68
Seibert	N3	2	.41
Severance	N4	4	2.70
Sheridan	CS	377	577.14
Sheridan Lake	N5	1	.34
Silt	EH	39	39.53
Silver Cliff	N6	4	3.12
Silver Plume	N7	13	13.68
Silverthorne	BH	65	80.10
Silverton	EJ	63	54.82
Simla	N8	4	5.44
Springfield	N9	99	99.52
Steamboat Springs	CT	230	433.48
Sterling	DC	588	701.05
Stratton	P2	40	32.05
Sugar City	P3	9	8.14
Swink	P5	13	9.12
Telluride	EK	37	34.42
Thornton	CU	769	1,525.94
Timnath	P6	5	2.03
Trinidad	CV	337	452.57
Two Buttes	P7	6	5.28



MUNICIPALITYTAX CODEACCOUNTSAMOUNT

Vail	DE	273	277.62
Victor	CW	19	18.58
Vilas	P8	1	.47
Vona	P9	3	4.47
Walden	DL	61	61.24
Walsenburg	CX	99	121.28
Walsh	Q1	40	43.22
Ward	GK	13	11.48
Wellington	Q2	73	85.16
Westcliffe	Q3	20	34.76
Westminster	CY	990	1,646.17
	GJ	9	105.77
Wheatridge	ER	1829	3,397.99
Wiley	Q4	22	36.22
Windsor	CZ	71	80.01
Woodland Park	ES	115	178.21
Wray	DA	81	72.47
Yampa	Q6	13	9.46
Yuma	FK	102	74.50

TOTAL

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226,962.30

THE FOLLOWING COUNTIES IN THE STATE OF COLORADO WERE ISSUED CHECKS FOR UNCLAIMED REFUNDS IN THE AMOUNT SHOWN BELOW.

<u>COUNTY</u>	<u>TAX CODE</u>	<u>MUNI CODE</u>	<u>ACCOUNTS</u>	<u>AMOUNT</u>
Adams		21	3641	5,848.28
Alamosa		22	159	168.70
Arapahoe		23	1696	3,387.99
Archuleta		24	1	.80
Baca		25	39	31.47
Bent	FD		73	73.72
Boulder		26	1700	2,843.81
Chaffee		27	106	104.68
Cheyenne		28	20	11.64
Clear Creek		29	56	50.95
Conejos		31	52	64.04
Costilla	EL		43	34.35
Crowley		32	29	28.98
Custer		33	16	19.43
Delta	ET		169	158.79
Dolores		34	4	1.05
Douglas		35	248	429.28
Eagle		36	154	142.59
Eibert		37	64	65.87
El Paso		38	8195	11,919.85
Fremont		39	164	179.00
Garfield		41	312	296.60
Gilpin		42	22	19.54
Grand		43	201	402.20
Gunnison		44	99	109.18
Hinsdale	GA		1	.20
Huerfano	EM		29	38.86
Jackson		45	40	37.20
Jefferson	GE		3041	4,978.39
Kiowa		46	11	9.17
Kit Carson		47	40	28.38
Lake	FY		127	173.39
La Plata		48	319	310.44
Larimer		49	1479	1,776.43
Las Animas		51	96	79.36
Lincoln		52	26	22.97
Logan		53	147	132.53
Mesa		54	1323	1,779.17
Mineral	DX		6	7.51
Moffat		55	39	52.28
Montezuma		56	191	217.15
Montrose		57	207	201.44
Morgan		58	252	204.69
Otero		59	240	247.75
Ouray		61	11	6.52
Park		62	101	102.84
Phillips		63	12	9.62
Pitkin	EN		147	214.02
Prowers		64	87	83.80
Pueblo		65	626	1,001.99

<u>COUNTY</u>	<u>TAX CODE</u>	<u>MUNI CODE</u>	<u>ACCOUNTS</u>	<u>AMOUNT</u>
Rio Blanco		66	58	58.98
Rio Grande	EP		159	182.16
Routt		67	79	77.72
Saguache		68	38	36.44
San Juan		69	4	1.60
San Miquel		71	8	6.01
Sedgwick		72	23	16.78
Summit	FH		74	113.62
Teller		73	98	105.60
Washington		74	43	26.13
Weld		75	1139	1,330.53
Yuma		76	99	107.47
			<b>TOTAL</b>	<b>40,171.93</b>

MOUNTAIN BELL

Denver, Colorado  
January 31, 1974

MEMORANDUM TO:

Colorado Rate Refund Committee

Listed below are all the forms and printouts presently being retained that were used to effect the Colorado Rate Refund.

Also given is a brief use description and suggested disposition for each of these forms or printouts.

A. Bill Registers (July 1969 through March 1971):

Used to determine the local service amount billed to each customer during the refund period.

It is suggested that these forms be returned to Archives and be allowed to follow their normal retention period of four years.

B. Listing from Refund Program VEBH of 350,001 accounts issued vouchers:

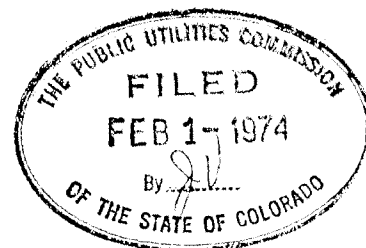
Used to determine if a refund was issued and the amounts.

It is suggested this printout be bound in folders and retained in Archives for a period of three years from this date.

C. Listing from Refund Program VEBH of all unmatched accounts:

Listing was used to check against the service order file, where approximately 65% were identified and issued a supplemental voucher. The balance was keypunched and included with the county and municipality refunds.

It is suggested that this printout be destroyed at the time of vacating the refund work area on February 8, 1974.



D. Supplemental Vouchers Authorization Form:

Issued by Accounting and Commercial, authorizing preparation of a refund voucher for: (1) Written-off accounts due a refund after posting was completed; (2) Unmatched accounts identified after the voucher print run; (3) Adjustments and reissues required.

This form contains customer ID, voucher number, name, address and refund amounts.

It is suggested that these forms be filed in ID sequence, boxed, and retained in Archives for a period of three years from this date.

E. Listing from Refund Program VEBH of all written-off accounts:

This printout was used for identification of written-off accounts and listed the amount of refund due. It was also used for posting of the balance due, Form 2290. Corrections were posted to this printout and the Supplemental Voucher Authorization forms for written-off accounts were issued from the posting.

It is suggested that this printout be bound in folders and retained in Archives for a period of three years from this date.

F. Forms 2529:

These forms were used to record all customer contacts and the results of the contact. In cases where it was deemed necessary to issue a supplemental voucher, the form was attached to the Supplemental Voucher Authorization form.

It is suggested that these forms be boxed and retained in Archives for a period of three years from this date.

G. Voucher Packet Cover Sheets:

These forms are the Accounting copies of the 956,467 vouchers issued and were not used for any direct purpose in the refund procedures.

It is suggested that if other records (Items B & D) are kept, which contain the same information, these records be destroyed at the time of vacating the refund work area on February 8, 1974.

H. Voucher Refund Packets (Returned - estimated 153,000)

These are vouchers mailed to customers and returned to sender (Mountain Bell). Classified as unclaimed refunds. These amounts have been distributed to the counties and municipalities as required by law.

H. Voucher Refund Packets (continued)

Since these vouchers are not valid after December 21, 1973, it is suggested that they be destroyed at the time of vacating the refund work area on February 8, 1974.

The above listed forms and printouts will be held in the rate refund work area at 5325 Zuni pending your approval or recommendations on the suggested dispositions.

Any questions regarding these forms should be directed to E. L. Shearer on area code (303) 458-2510.



Area Accounting Manager