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8	BEFORE THE WASHINGTON UTILITIES .	AND TRANSPORTATION COMMISSION
9	BERNICE BRANNAN, et al.,	DOCKET NO. UT-010988
10	Complainants	
11		QWEST'S FIRST AMENDED ANSWER TO COMPLAINT
12	V.	
13	QWEST CORPORATION,	
14	Respondent.	
15	BERNICE BRANNAN, et al.,	DOCKET NO. TG-010989
16	Complainants	
17	V.	
18	SANITARY SERVICE COMPANY, INC.	
19	Respondent.	
20		
21	BERNICE BRANNAN, et al.,	DOCKET NO. UE-010990
22	Complainants	
23	V.	
24	PUGET SOUND ENERGY, INC.	
25	Respondent.	
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QWEST'S FIRST AMENDED ANSWER TO COMPLAINT

**Qwest**1600 7th Ave., Suite 3206
Seattle, WA 98191
Telephone: (206) 3982500

1	TERRY McNEIL, et al.,	DOCKET NO. UE-010995
2	Complainants	
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4	V.	
5	PUGET SOUND ENERGY, INC.	
6	Respondent.	
7	TERRY McNEIL, et al.,	DOCKET NO. UT-010996
8	Complainants	
9	V.	
10	VERIZON NORTHWEST, INC.	
11	Respondent.	
12	WASHINGTON UTILITIES AND	DOCKET NO. TG-011084
13	TRANSPORTATION COMMISSION,	DOCKET NO. 1G-011084
14	Complainants	
15	V.	
16	WASTE MANAGEMENT OF WASHINGTON, INC., d/b/a RURAL SKAGIT SANITATION,	
17	G-237	
18	Respondent.	
19		
20	Pursuant to RCW 80.04.110 and WAC 480-09-420, Qwest Corporation ("Qwest") answers	
21	the complaint in this matter as follows. Qwest denies all allegations of the complaint not expressly	
22	admitted herein.	
23	1. As to the allegations set forth in the first paragraph of the complaint (beginning "We the	
24	undersigned are requesting"), Qwest admits that, pursuant to its Exchange and Network Services Tariff	
25	(WN U-40), Section 2.6, a section specifically challenged by similarly-situated complainants and upheld	

QWEST'S FIRST AMENDED ANSWER TO COMPLAINT

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Qwest

1600 7th Ave., Suite 3206 Seattle, WA 98191 Telephone: (206) 398-2500

by this Commission in Docket No. UT-911306 (First Supplemental Order dated August 25, 1992 and

Second Supplemental Order dated October 5, 1992), Qwest passes through to its customers receiving

service within the exterior boundaries of the Lummi reservation, a business privilege tax (the "Lummi tax") imposed on Qwest by the Lummi Indian Business Council. As to the complainants' allegation that the Lummi tax is invalid and illegal, Qwest is aware of no decision holding such a tax to be clearly invalid; as such, based on this Commission's holding in Docket UT-911306, Qwest denies the complainants' conclusory allegations. As to the aggregate amount of the Lummi tax that has been passed through by Qwest (and its predecessors-in-interest) to "fee-land residents," Qwest is presently without knowledge or information sufficient to form a belief as to the truth of the allegations and therefore denies the same. Qwest denies all further allegations set forth in the first paragraph of the complaint.

- 2. As to the second paragraph of the complaint (beginning "Below are 25 Signatures"), Qwest is without sufficient knowledge or information to form a belief as to the truth of the allegations set forth therein regarding the fee-owing status of the signatories and whether those signatories have been charged for the Lummi tax, and therefore denies the same. As to the complainants' allegation that the Lummi tax is invalid and illegal, Qwest is aware of no decision holding such a tax to be clearly invalid; as such, based on this Commission's holding in Docket UT-911306, Qwest denies the complainants' conclusory allegations.
- 3. As to the third paragraph of the complaint (beginning "\*Which was reconfirmed"), this paragraph contains only legal conclusions and therefore requires no answer by Qwest. To the extent Qwest is bound to answer the allegations set forth in the third paragraph, Qwest responds that neither case cited by the complainants holds squarely that the Lummi tax is clearly invalid. In fact, <u>Big Horn County Electric Cooperative, Inc. v. Adams</u>, 219 F.3d 944 (9<sup>th</sup> Cir. 2000) arguably stands for the proposition that the Lummi tax, as a use-based (as opposed to ad valorem tax) utility tax, constitutes a legitimate exercise of authority by the Lummi Tribe over nonmember residents of the Lummi reservation. 219 F.3d at 951-952.

## AFFIRMATIVE DEFENSES

- 4. The complaint fails to state a claim upon which relief can be granted.
- 5. Complainants' claims are barred by the doctrines of estoppel and/or res judicata.

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**Qwest**1600 7th Ave., Suite 3206
Seattle, WA 98191
Telephone: (206) 3982500
Engripole: (206) 242