

**A. The AT&T Companies' legal interests may be substantially affected by this proceeding.**

Both Emery and the Division challenge the AT&T Companies standing to participate in the current docket. The Division relies almost wholly on the precedent of Jenkins v. Swan, 675 P.2d 1145, 1151 (Utah 1983) to assert that taxpayer standing is insufficient. There is some irony here, since Jenkins did actually grant a taxpayer standing to prosecute several claims, noting:

This Court has long held that a taxpayer has standing to prosecute an action against municipalities and other political subdivisions of the state for illegal expenditures.

It is precisely this type of standing that the AT&T Companies claim in the present docket, to ensure that proposed USF payments to Emery comport with state law. The AT&T Companies, in fact, have a much stronger claim than being a mere taxpayer. They are also a competitor of Emery. They are among a rather limited group of telecommunications companies required by law to contribute to the state USF fund. Emery and the Division try to make much of the fact that the assessment is on the end-user as a surcharge, but this ignores the ultimate obligation of the AT&T Companies to assess, collect, and remit this surcharge. Whether the charge is on the AT&T Companies or the end-user, the direct and negative impact on the AT&T Companies from increasing the cost of service is the same. It is also a subsidy to competitors, since at least New Cingular Wireless PSC, LLC operates in the same service area.

This is also consistent with the statutory language. Utah Code Ann. §54-8b-15 requires all wireline and wireless providers to “contribute to the fund,” making clear that this is a provider obligation. In addition, penalties for providers failing to meet their

## MAILING CERTIFICATE

I hereby certify that on the 20<sup>th</sup> day of August, 2015, I caused to be served a copy of the ERRATA LETTER on the following person by overnight delivery and electronic mail:

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I also hereby certify that on the 20<sup>th</sup> day of August, 2015, I caused to be served a copy of the ERRATA LETTER on the following persons by electronic mail:

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