IN THE SUPREME COURT OF FLORIDA

GENERAL TELEPHONE COMPANY OF FLORIDA Appellant, v. JOHN R. MARKS, III, GERALD A. GUNTER, KATIE C. NICHOLS, MICHAEL MCK. WILSON & THOMAS HERNDON, AS AND CONSTITUTING THE FLORIDA PUBLIC SERVICE COMMISSION Appellee.	Case No. 68,691

On Appeal From The Florida Public Service Commission

INITIAL BRIEF OF APPELLANT GENERAL TELEPHONE COMPANY OF FLORIDA

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I. INTRODUCTION

General Telephone Company of Florida (hereinafter referred to as "GTFL") appeals from Order No. 15924 issued by the Florida Public Service Commission (hereinafter referred to as the "Commission") on April 1, 1986. (A.1)[1] Order No. 15924 gives notice that the Commission has adopted Commission Rule 25-4.405 which is entitled "Telephone Directory Advertising Revenues." Said rule was duly filed with the Secretary of State on March 31, 1986 and became effective on April 21, 1986.

Commission Rule 25-4.405 was promulgated by the Commission in response to the enactment of Section 364.037 Fla. Stat. in 1983.[2] Section 364.037, entitled "Telephone Directory Advertising Revenues" sets certain standards and parameters for determining the amount of revenues obtained from directory advertising which must be used in the ratemaking process to subsidize (i.e., lower) local rates. The Commission promulgated Rule 25-4.405 to spell out precisely how the provisions of Section 364.037 relating to telephone directory advertising will be applied in the ratemaking process. The Commission's rule was designed to define key concepts and to specify certain data

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[1] "R.__" refers to pages of the record. "Tr.__" refers to pages of the Hearing Transcript. "A.__" refers to pages of Appellant's Appendix submitted herein pursuant to the provisions of Fla. R. App. P. 9.220. Said Appendix contains relevant portions of the record for the Court's convenience.

[2] All further references are to Fla. Stat. (1985) unless otherwise indicated.

requirements for the local exchange carriers (LECs). The Commission's ultimate aim was to adopt a rule which was self-executing so the effect of directory advertising revenues on regulated operations could be obtained at any time.

The subject matter of this appeal concerns the Commission's misinterpretation of Section 364.037 in defining certain key concepts. In calculating the amount of directory advertising gross profit which will be assigned to regulated operations, the Commission has included in its computation the expenses associated with preparing the regulated white page directory. The alphabetical white page directory is not related in any manner, shape or form to directory advertising. The inclusion of such an expense results in the Commission unlawfully allocating more revenues to regulated operations.

The foregoing action of the Commission is inappropriate and unlawful in that its authority in this area is controlled by Section 364.037. Section 364.037 does not allow the inclusion of white page expenses in calculating gross profit. It is this misapplication of Section 364.037 in establishing the specific provisions of Rule 25-4.405 which is the legal thrust of this appeal.

I. STATEMENT OF THE FACTS AND CASE

In order to simplify the subject matter of this case, GTFL will segment its "Statement of the Facts and Case" into three component parts for the Court's convenience. The three subheadings used in this section are Procedural History, Section 364.037 Explained and Evidence of Record.

A. Procedural History

On November 12, 1985, the Commission gave notice that it had initiated a rulemaking proceeding to implement Section 364.037 entitled "Telephone Directory Advertising Revenues" and to codify the Commission's existing policy for interpreting such statute. (R.1) United Telephone Company of Florida (United), Central Telephone Company of Florida (Centel) and GTFL filed requests for hearing. (R.6,8,16) The foregoing utilities along with Florala Telephone Company, Gulf Telephone Company, Indiantown Telephone System, St. Joseph Telephone and Telegraph Company, Southern Bell Telephone and Telegraph Company, Public Counsel and Staff appeared and participated at the hearing. (Tr.1-2) The Commission gave all parties the opportunity to file comments and exceptions before the rule was adopted.[3] (R.17-55). On April 1, 1986, the Commission issued Order No. 15924 which adopted the rule as originally proposed in substance. (A.4) GTFL timely filed this appeal on April 29, 1986.

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[3] GTFL is not taking exception to any procedural aspect of this case.

B. Section 364.037 Explained

Section 364.037 entitled "Telephone Directory Advertising Revenues" was passed by the Legislature in 1983 to ensure that a certain portion of directory advertising revenues would be included in the ratemaking process to reduce local rates. (A.9,11)[4] The Legislature wanted the Commission to continue including a certain portion of the revenues and associated costs of directory advertising in net income when setting rates. (A.Id.) Indeed, a pertinent concern of the Legislature was the fact that Southern Bell Telephone and Telegraph Company had appealed the Commission's authority to make such a directory advertising adjustment to the Florida Supreme Court. (A.9) Southern Bell's appeal was pending throughout the legislative session of 1983.[5]

The statute as enacted was a compromise between the telephone industry and a majority of the Commission.[6] It was the express intent of the Legislature and those who testified in support of the

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[4] The document which begins at page 8 of the Appendix is the Committee on Regulated Industries and Licensing's Report on such legislation.

[5] This Court dismissed the directory advertising issue as moot with the concurrence of Southern Bell when Section 364.037 was enacted. See: Southern Bell Telephone and Telegraph Company v. Florida Public Service Commission, 443 So.2d 92, 94-95 (Fla. 1983).

[6] Commissioner Leisner presented a minority view in opposition to the proposal. Commissioner Leisner was of the opinion that the statute was not necessary and that none of these revenues should go to the stockholder. Testimony of Susan Leisner, April 13, 1983, before the Subcommittee on Regulated Industries and Licensing Committee.

bill to create a situation where there is an incentive to the telephone companies to sell as much directory advertising as possible to offset increases to local telephone rates.[7]

In order to accomplish the foregoing goals the Legislature enacted Section 364.037. This section provides that all the gross profit from telephone advertising revenues up until 1982 will be used as a subsidy to offset local rate increases. See: Section 364.037(1). After that date the incentive plan is introduced. Subsequent to 1982, the amount of gross profit in 1982[8] is trended to take into account growth in customers and any changes in the consumer price index. See: Section 364.037(1). If this trended amount is larger than the base 1982 gross profit,[9] then the excess goes to nonregulated operations or the shareholder. See: Section 364.037(2). If the amount of the trended gross profit is less than the 1982 base gross profit, the actual amount is utilized. In this instance, the shareholder does not share in any of the proceeds. See: Section 364.037(1).

Thus, the legislature enacted a statute which intended to reward increased directory advertising sales by allowing a small amount of

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[7] See testimony of Greg Krasovsky, Associate General Counsel, Florida Public Service Commission, April 20, 1983, before the Regulated Industries and Licensing Committee.

[8] The actual amount of gross profit in 1982 is the number which is used for a starting point.

[9] The 1982 base gross profit which is used for all subsequent calculations is the actual 1982 gross profit derived from advertising in 1982 unless the expense to furnish directories exceeded forty percent (40%) of revenues in such year. In said case, gross profit is adjusted upward to in effect reduce expenses to forty percent. See: Section 364.037(3).

the additional revenues to flow to the shareholder if the gross profit increased by a large enough amount. However, the lion's share still goes to reducing local service rates. The gross profit in 1982 plus growth in customers and inflation is used to offset local rates. It is only the comparatively small increment in relation to the base amount which provides an incentive to the utility by allowing the shareholder to retain these revenues if certain conditions are met.

C. Evidence of Record

The major issue at the hearing held in this matter and the subject matter of this appeal is whether the Commission can consider the expenses associated with the preparation of the white page alphabetical portion of the directory to reduce gross profit levels. (Tr.9) It was the position of GTFL and United at the hearing that the consideration of white page expenses in the calculation of gross profit was a blatant violation of Section 364.037. (Tr.27,40)

The alphabetical white page portion of the directory is produced pursuant to the dictates of the Commission. (Tr.16) Commission Rule 25-4.40 entitled "Telephone Directories; Directory Assistance" requires that the white pages and the informational pages at the front of such directory be published for the benefit of the public. (Tr.40) The Commission rule requires, among other matters, that the companies publish alphabetical listings, provide calling instructions, describe the calling scope and print the Commission's address and telephone number. (Id.) The foregoing requirement results in regulated expenses being incurred in the production of the white page directory. (Tr.16)

The effect of the proposed rule (25-4.405) and the corresponding improper interpretation of Section 364.037 is to reduce the gross profit received from directory advertising by including regulated white page expenses which are properly recoverable from the ratepayer. (Tr.41) These regulated expenses have no relationship to yellow pages or directory advertising. (Tr.27)

Commission Rule 25-4.405 first defines how the factors for customer growth and the customer price index will be computed. (A.5) GTFL has no objection to this process. The rule then in subsection (g) defines directory advertising expenses to include expenses incurred in furnishing directories. (A.6) It is only this aspect of the rule which GTFL takes exception to.

The effect of including regulated white page expenses in the determination of gross profit is to reduce the amount, if any, which flows to the shareholder as an incentive as required by statute. The following example demonstrates this result. Case A includes regulated white page expenses in the calculation of gross profit while Case B does not.

	CASE A	CASE B
Directory Advertising Revenues	$10,000,000	$10,000,000
Directory Advertising Expense	< 4,000,000>	< 4,000,000>
White Pages Expense	< 500,000>	---
Gross Profit	$ 5,500,000	$ 6,000,000
1982 Trended Gross Profit [10]	< 4,500,000>	< 4,500,000>
Incentive Amount [11]	$ 1,000,000	$ 1,500,000

[10] The 1982 Trended Gross Profit is the amount utilized to offset local rates.

[11] The incentive amount represents the dollars which go to non-regulated operations.

As can be seen the inclusion of regulated white page expenses reduces gross profit and the incentive amount.

The Staff of the Commission gives two reasons for including white page expenses in the computation of gross profit. First, it was Staff's belief that companies could not separate out the costs of publishing the white pages from the yellow pages. (Tr.15) Therefore, the Staff thought it was expedient to include all costs even though it is recognized that white page expenses are a regulated function and the statute does not make any provision for including white page expenses in calculating gross profit. (Tr.15,16) The evidence of record reveals that GTFL and United can separate white page expenses from yellow page expenses. (Tr.22,42) The Staff witness agreed that if the expenses could be separated, it would eliminate this concern. (Tr.16, 18) Second, Staff does not want to get involved in utilizing an allocation methodology to separate white page from yellow page expense. (Tr.18) The stated reason for not wanting to utilize an allocation methodology is that the Staff does not want to review a methodology for each company. (Id.)

III. SUMMARY OF ARGUMENT

It is GTFL's position that Section 364.037 does not permit the inclusion of white page expenses in the computation of the amount of gross profit derived from directory advertising which is allocated between regulated and nonregulated operations. The argument set forth herein demonstrates that the Commission's interpretation of Section 364.037 is contrary to: 1) the plain language and meaning of the statute; 2) this Court's own interpretation of Section 364.037; 3) the legislative history of the statute; 4) constitutional requirements; 5) canons of statutory construction; and 6) the evidence of record.

IV. ARGUMENT

A. Section 364.037 does not permit the inclusion of white page expenses in the calculation of gross profit from directory advertising as set forth in Commission Rule 25-4.405.

Prior to the enactment of Section 364.037 in 1983, the Commission took all the profit from directory advertising to produce a subsidy which was used to offset local rate increases.[12] However, the ability to make this adjustment was challenged by Southern Bell before the Supreme Court in 1983. In order to rectify this situation, legislation was passed to establish a formula for dividing directory advertising profits between regulated and nonregulated operations. After Section 364.037 was enacted, this Court dismissed the directory portion of Southern Bell's appeal as being moot pursuant to the agreement of all parties. Southern Bell Telephone and Telegraph Company v. Florida Public Service Commission, 443 So.2d 92, 94 (Fla. 1983). In dismissing the directory advertising issue, this Court noted that "We agree that the yellow-pages issue has been settled by the legislature..." 443 So.2d at 94. Therefore, the jurisdiction of the Commission to include directory advertising expenses is controlled by the provisions of Section 364.037.

In the rule on appeal, the subject matter concerns how the Commission can consider directory advertising for ratemaking purposes. Since the Legislature has seen fit to act in this area, the Commission possesses explicit statutory authority as recognized by this Court.

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[12] Testimony of Commissioner Susan Leisner, April 13, 1983, before the Subcommittee on Regulated Industries and Licensing.

However, that authority is limited to the terms of the statute. It is a cardinal principle of regulatory law that the Public Service Commission's "powers and duties are only those inferred expressly or implied by statute...and any reasonable doubt as to the existence of a particular power of the Commission must be resolved against it." Department of Transportation v. Mayo, 354 So.2d 359, 361 (Fla. 1977). Accord, City of West Palm Beach v. Florida Public Service Commission, 224 So.2d 322 (Fla. 1969) and City of Cape Coral v. GAC Utilities, Inc. of Florida, 281 So.2d 493 (Fla. 1973).

The Commission has taken the position that Section 364.037 authorizes the inclusion of white page expenses when determining gross profit. However, Section 364.037 makes absolutely no mention of white page expenses anywhere in the statute. The statute only speaks to directory advertising revenues and the expenses associated therewith. Nowhere is permission given to include white page expenses in computing gross profit. Yet, that is exactly what the Commission rule does.

The Commission's interpretation runs afoul of almost every canon of statutory construction and rule pertaining to the enactment of statutes. In addition, the Commission's rule ignores this Court's own interpretation of Section 364.037 when the directory advertising issue was dismissed as moot from Southern Bell's appeal. In dismissing the directory advertising issue, this Court interpreted Section 364.037 as follows:

> "We agree that the yellow-pages issue has been settled by the legislature, which has determined

> that investments, revenues, expenses and taxes associated with the publication of the yellow pages are properly included in a telephone utility's net income and rate base. See ch. 83-73, §1, Laws of Fla. This issue is, therefore, moot. (Emphasis added) Southern Bell, supra, 443 So.2d at 94.

Thus, this Court opined on the one occasion this issue was before it that only the expenses associated with the publication of directory advertising are pertinent to the gross profit calculation mandated by Section 364.037.

Besides violating this Court's own interpretation of Section 364.037, the Commission's rule violates the Florida Constitution. Section 364.037 is entitled "Telephone Directory Advertising Revenues." The Florida Constitution requires that the subject of a statute be expressed in its title. Fla. Const. Art. III, Section 6. Furthermore, every statute must embrace only one subject. The purpose of the foregoing constitutional requirement is to put the public on notice of the general content of the statute by reading only the title. United Gas Pipe Line Co. v. Bevis, 336 So.2d 560 (Fla. 1976); State v. McDonald, 357 So.2d 405 (Fla. 1978); and State v. Petruzzelli, 374 So.2d 13 (Fla. 1979). The statute as written by the Legislature and interpreted by this Court is in compliance with the pertinent law. However, when the Commission's interpretation of the statute is utilized, the statute fails the test. No one reading the title would have any indication that white page expenses were involved. Furthermore, the statute

would embrace two subjects. Thus, the Commission's position is unreasonable and unlawful.

The position of the Commission also violates several rules of statutory construction. The Commission took the position at the hearing that the following language from Section 364.037(3) authorizes the inclusion of white page expenses into the computation:[13]

> (3) For the purpose of this section, the amount of gross profit of a company from directory advertising for the year 1982 is the actual gross profit derived from such advertising for that year. If, however, the expense to a company to furnish directories in 1982 exceeded 40 percent of the gross revenue derived from its directory advertising, the 1982 level of gross profit shall be adjusted to reflect a cost of 40 percent of its 1982 gross revenue. (Emphasis added)

The Commission takes the words "furnish directories" to authorize the inclusion of white page expenses. However, such an argument is a "red herring" for several reasons. First, such a position takes two words out of context from the rest of the statute. Staff witness Livingston agrees that the statute does not make any mention of white page expenses. (Tr.15) The rest of the statute refers explicitly to directory advertising. Therefore, when the term directory is used it refers to directory expense as that associated with directory advertising. Where the enumeration of specific items is followed by a general phrase, the general phrase will be construed to refer to the same kind of items as those specifically enumerated. Arnold v. Shumpert, 217

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[13] GTFL will discuss in Subsection IV(B), infra, why this position on behalf of the Commission is also a blatant violation of the legislative intent behind this rule.

So.2d 116, 119 (Fla. 1968) and Children's Bootery v. Sutker, 91 Fla. 60, 107 So.345, 347 (1926). Second, an inference or implication cannot be substituted for the clear expression of the statute. Carlile v. Game and Fresh Water Fish Commission, 354 So.2d 362, 364 (Fla. 1978).

Finally, the position of the Commission violates the maxim that a phrase in a statute cannot be read in isolation. United States v. Alexander, 602 F.2d 1228. A thorough reading of the statute reveals that the phrase relied upon by the Commission comes into play only upon the happening of certain events. GTFL witness Johnson testified during cross-examination that the above quoted phrase does not even come into play unless the directory advertising expense in 1982 exceeded forty percent of gross revenue derived from directory advertising. (Tr.34) In such a situation, the 1982 level of gross profit is adjusted to reflect a cost of forty percent of 1982 gross revenues from directory advertising. Therefore, if the directory advertising expense in 1982 does not exceed forty percent of gross revenues, the subject language relied upon by the Commission will never have any applicability to a gross profit calculation to the end of time.[14]

Section 1 of the statute states that actual gross profit from 1982 "...from directory advertising..." shall be included in earnings for ratemaking as adjusted for customer growth and CPE changes. White page expense has no applicability and is not mentioned. The Commission's rule violates the express terms of the statute and should be reversed.

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[14] This provision was placed in the statute to increase the 1982 base gross profit level if the expenses were excessive in 1982.

B. The Commission's Interpretation of Section 364.037 is contrary to the legislative history of the statute.

Section 364.037 was enacted to provide the Commission with explicit authority to make a directory advertising adjustment and to provide the utilities with an incentive to sell additional directory advertising, by allowing a certain portion of the incremental amount from the additional sales to be allocated to nonregulated operations. (A.10) This legislation came from the Commission and was intended to provide a method of "sharing" revenues derived from directory advertising between the ratepayer and the shareholder.[15] The Staff report from the Committee on Regulated Industries and Licensing on this legislation states as follows:

> The method for allocating directory revenues allows companies to share in the profits. Under the proposal, the commission will continue to include in the rate base an amount equal to actual 1982 gross profits plus a growth factor based on the consumer price index and customer growth. Gross profits above this amount will not be included in the rate base, and the company will be able to use it in any manner they choose. (A.10)

Thus, the direct intent of the Legislature was to allow a portion of these revenues to go to the Company as an incentive to sell more advertising. Under the Commission's interpretation of the statute, the amount the Company can keep is substantially reduced.[16] The

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[15] Testimony of Greg Krasovsky, Associate General Counsel for the Commission, April 20, 1983, before the Committee on Regulated Industries and Licensing.

[16] The revenue impact is demonstrated on page 7, herein, supra.

Commission accomplishes this result by imputing white page expenses which have nothing to do with the provision of directory advertising. Nowhere in the bill is white page expense discussed. In fact, the opposite is true. Again, the Staff report for the Full Committee on Regulated Industries and Affairs states as follows:

> The PSC includes the revenues, investment and associated costs of directory advertising in a telephone company's net operating income and rate base when setting rates. Southern Bell has appealed the inclusion of directory revenues in the rate base alleging that the commission has exceeded its jurisdiction. The case is currently pending before the Supreme Court. (A.9)

Thus, the Legislature clearly understood that only "associated costs of directory advertising" were pertinent and utilized by the Commission when the statute was enacted. The Legislature never made any mention of including the expenses associated with the white page directory.

The Court should also be aware that the language which the Commission relies on in Section 364.037(3) to wit: "If, however, the expense to the Company to furnish directories..." was the explicit subject of an amendment before the Subcommittee on Regulated Industries and Licensing on April 13, 1983. Prior to April 13, 1983, the word "publish" was used in this portion of the statute instead of the word "furnish." (A.22,23) In explaining the change in words, the legislative history from the hearing held on April 13, 1983, is as follows:

> On page 2, strike publish and insert furnish. Basically a technical amendment. Any questions? Any objections? On page 2, line 23, strike publish and insert furnish. Any objection to the amendment? On page 2, line 26, strike publishing. Any objection to the amendment? Again, that's a technical amendment. It just encompasses all the costs.

It is obvious that the Legislature wanted to capture all the expenses associated with the provisioning of directory advertising by this technical language change. However, it is equally clear that there was no intent to include white page expenses. Indeed, if that was intent of the Legislature their technical language amendment would have included white page expenses. It did not.

The Commission cannot disregard the plain language of the statute and the intent of the Legislature in promulgating a rule based upon a specific statute. The statute must be construed to give effect to the intention of the Legislature. City of Tampa v. Thatcher Glass Corp., 445 So.2d 578 (Fla. 1984).

In addition, when a word has both a common and technical meaning, the Court must give it the interpretation which is in accord with intent of the Legislature. Further, the context in which the word was used may be consulted to ascertain the sense in which the Legislature used the word. City of Tampa, supra at 579, citing Southern Bell Telephone and Telegraph Co. v. P'Alemberte, 39 Fla. 25, 39, 21 So. 570, 572 (1897). The legislative intent is the "polestar" by which the Court must be guided in interpreting statutory provisions. Parker v. State, 406 So.2d 1089, 1092 (Fla. 1982).

In this case, the phrase "furnish directories" has a technical meaning since it refers to the cost associated with directory advertising. The intent by which the Court must be guided is the desire of the Legislature to create a situation where directory advertising revenues could be used as a subsidy to reduce local rates, while creating an incentive to the companies to sell more advertising. This incentive is important because if more advertising is sold, the amount available to offset local rates is increased. Only a small portion of the increase goes to the nonregulated operations of the Company.

The Commission's rule arbitrarily reduces and in some cases eliminates the incentive contrary to the intent of the Legislature and the plain language of the statute. In addition, the Commission's interpretation ignores the history and reason for the enactment of the statute. The decision of the Commission must be reversed.

C. The Commission's stated reason for including white page expenses is legally insufficient.

The Commission's testimony in this proceeding reveals that the reason for including white page expenses is the Commission Staff's desire to avoid an allocation process to separate white page costs from directory advertising costs.[17] The Staff does not want to become involved in the allocation process. The Staff does not want to go out and review methodologies for each company to accomplish the allocation. (Tr.18)

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[17] GTFL notes that this is not a valid concern for United and GTFL since separate bills can be provided to the Commission. (Tr.22,42)

What the Commission desires to do, and what it does not desire to do, is not a valid reason to misinterpret a statute. The statute was created by the Legislature to accomplish certain goals and the Commission cannot subvert that intent because of a result which the Commission does not like. GTFL submits that the recent holding of the United States Supreme Court regarding the "Gramm-Rudman-Hollings Act" in Bowsher v. Synar, 55 L.W. 5064, No. 85-1377 (July 7, 1986) is directly on point to the issue raised in this appeal. In striking down the automatic deficit reduction provision of the act, the Court stated:

> No one can doubt that Congress and the President are confronted with fiscal and economic problems of unprecedented magnitude, but 'the fact that a given law or procedure is efficient, convenient, and useful in facilitating functions of government, standing alone, will not save it if it is contrary to the Constitution. Convenience and efficiency are not the primary objectives--or the hallmarks--of democratic government...' 55 L.W. at 5070.

The same result is directly applicable to the facts of this case. The desire of the Commission to avoid a certain allocation procedure will not be sufficient justification to ignore the plain language of a statute. The Commission's rule should be reversed in regard to the requirement that white page expenses be included in the computation of gross profit.

V. CONCLUSION

Commission Rule 25-4.405 is an attempt by the Commission to mechanize the provisions of Section 364.037, to produce a consistent ratemaking adjustment concerning the allocation of directory advertising revenues between regulated and nonregulated operations for all telephone utilities in the State. However, in promulgating its rule the Commission unlawfully took regulated white page expenses to skew upward the amount of revenues regulated operations would receive from directory advertising. This action of the Commission is improper and unlawful because Section 364.037 does not permit the inclusion of white page expenses into the computation mandated by statute. Subsection (3) of Commission Rule 25-4.405 should be held to be void and this case remanded to the Commission with instructions to remove white page expenses from any computation of gross profit.

Respectfully submitted this the 21st day of July, 1986.

JAMES V. CARIDEO
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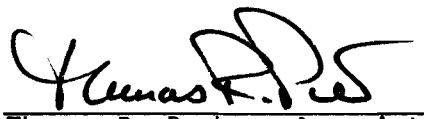
By: 

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