800 Services, Inc
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12/28/07

Commission's Secretary
Marlene H. Dortch
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Federal Communications Commission
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Deena Shetler
Via Email
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FCC Contractor
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Re: WC Docket No. 06-210
CCB/CPD 96-20

800 SERVICES, INC.'S FORMAL MOTION TO INCREASE SANCTIONS AGAINST AT&T IN THE AMOUNT OF $20 BILLION

Dear FCC Staff:

800 Services, Inc., has reviewed AT&T's Dec 13th 2007 supplemental sanctions filing and has reviewed a draft copy of Inga Companies response. The Inga Companies requested that the other 3rd party commenters not repeat what the Inga Companies are filing because it will further delay the case. We understand and therefore 800 Services, Inc's comments will be brief.

On 12/10/07 800 Services, Inc submitted comments in support of sanctions against AT&T and the dismissal of AT&T's sanctions request against the Inga Companies in this 06-210 case.

At that time 800 Services, Inc. implored the Inga Companies not to drop its sanctions motion in return for AT&T dropping its sanctions motion. 800 Services, Inc understood then that AT&T was not about to drop the sanctions motion because AT&T wants to delay the case as long as possible because the damages are enormous.

Three days after 800 Services, Inc's filing AT&T filed yet again another supplement to its sanctions motion in which it repeated the exact same IRS alleged misconduct of Mr Inga even though Mr Inga was acting as Tips president.

There was no reason to file the first AT&T brief on these IRS "non issues" let alone file 3 briefs by AT&T; the last AT&T brief coming after the IRS pointed out that it was its own employees fault, not Tips fault, that the letters were directed to the FCC.

800 Services, Inc also wants to make one additional point regarding AT&T's incredible position that the Inga Companies should not be able to advise AT&T of the damages that it will suffer if AT&T does not settle at a reasonable amount. AT&T is actually acting as if it was being extorted. Every case in the world would be dismissed if it was improper for a plaintiff to advise the defendant that it should settle for less now than what damages will end up being. It is hilarious to read that AT&T actually states that the Inga Companies are "threatening" AT&T by the Inga Companies requests to stop the AT&T pathetic defense and settle. The Inga Companies have admitted that it has no leverage. The Inga Companies are at the mercy of the FCC and the Courts to adjudicate the issues. Any further filings by the Inga Companies only serve to delay the case.

We are sorry for the Inga Companies that AT&T is not settling at an amount that that the Inga Companies believe is reasonable; however 800 Services, Inc. is actually happy to see that AT&T is not settling because 800 Services Inc., was defrauded by AT&T as 800 Services Inc did a proper and timely restructure of its CSTPII/RVPP plans. AT&T intentionally miss-interpreted the June 17th 1994 provisions immunity period which was not made explicit until November 9th 1995; which was nine days after AT&T applied the charges to 800 Services, Inc's end-users on November 1st 1995. However the November 9th 1995 tariff revision was already in the works by AT&T long before AT&T's November 1995 version of 2.5.18. The June 17th 1995 version of the pre June 17th 1994 provision was not explicit and 800 Services Inc. relied upon AT&T's interpretation because AT&T controlled the money and advised 800 Services, Inc that it was going to hit all of its end-users with huge charges-which it did. Therefore 800 Services, Inc attempted to delete the customers off its plans before AT&T hit them with the charges. AT&T intentionally did not delete the end-users off 800 Services, Inc's plans so AT&T could hit the end-users with the charges and then "come to their rescue" blaming 800 Services, Inc.

Additionally AT&T applied shortfall and termination charges to 800 Services. Inc's end-users in an illegal remedy fashion as it did the Inga Companies. 800 Services, Inc., is anxiously awaiting a FCC decision on the June 17th 1994 immunity duration issue and the illegal remedy in which the shortfall and termination charges were applied.

AT&T's Unwillingness to "Fess Up"

AT&T incredibly has not gotten to the point yet where it recognizes that the FCC understands the Emperor is actually naked. For AT&T to actually still believe that the FCC does not understand the "obligations" analysis of 2.1.8 after the word "former" was pointed out by the Inga Companies is absolutely beyond belief. Then again maybe the reason why AT&T spent

80% of its Dec 13th 2007 brief on its alleged sanctions issues instead of the actual merits of the case is due to the fact that AT&T realizes that the FCC is not that dumb?

Section 2.1.8 Para A and AT&T's own TSA defines the transferor customer as a "former" customer for what is "specified" for transfer at the time of the transfer contract. It is as simple as that.

What is most infuriating is when everyone acknowledges the Emperor is naked (how 2.1.8 works) but you still have AT&T actually believing that the FCC staff is a bunch of complete idiots that don't understand what the word "former" means.

800 Services, Inc would have had less of a problem with AT&T continuing its pathetic sanctions motion to save its hide; however when AT&T actually tried to re-interpret what the word "former" means you just have to shake your head in amazement.

AT&T Hello!!!! Everyone knows The Emperor has no clothes!!! The FCC and everyone else understand how 2.1.8 works!!!

The AT&T delay tactics are more egregious misconduct than the actual AT&T attempts to cover-up for its former position that shortfall and termination obligations do not transfer when traffic only is transferred.

It is due to AT&T's third filing of the same garbage after Tips was shown not to have participated in any misconduct toward the FCC or IRS, that 800 Services, Inc now requests via this formal motion to increase the amount of sanctions against AT&T to $20 ***billion*** dollars.

The size of AT&T warrants $20 billion for AT&T's egregious delay of the case and abuse of the FCC's resources by filing its incredibly frivolous sanctions motion for yet a third time. We have now wasted 6 months since June on AT&T's sanctions creation. The Inga Companies draft did a great job pointing out the FCC server time line showing the bulk of conclusive AT&T concession evidence filed against AT&T in May which led to AT&T's June 2007 sanctions motion "creation."

Respectfully submitted,
800 Services, Inc.
/S/_Phillip Okin
Phillip Okin President