September 6, 2005

Blanca S. Bayó, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
ELECTRONICALLY FILED via filings@psc.state.fl.us

RE: Working Assets Long Distance - 2005 Interexchange Service Evaluation

Proposed Refund Plan (AMENDED)

Docket 050485-TI

Dear Ms. Bayó:

Enclosed please find Working Assets' Amended Proposed Refund Plan for filing in the above referenced docket.

If you have any questions about this filing, please contact me at 415-369-2053

Sincerely,

/s/

Jean Parker Manager of Legal Affairs

Enc.

Working Assets Long Distance - Interexchange Service Evaluation Amended Proposed Refund Plan September 6, 2005 Docket 050485-TI

Refund Dates: June 6, 1999 to May 19, 2005

Surcharge amount: \$0.99/call

Total number of calls: 15,112*

Total # of affected customers: 2,732*

of active affected customers: 1,651*

of disconnected affected customers: 1,148*

Total refund amount: \$14,960.88*

Refund amount to active affected

FL customers: \$7,900.20*

Credit amount to all active

FL customers: \$7,060.68*

Average refund per customer: \$5.48*

Average cost per refund check: \$7.52

*Data from June 1999 to May 2000 was archived in an unrecognizable file format and our Data Department is unable to delimit the file thus rendering the information irretrievable. We have estimated the data for this time period by using the data from June 2000 to December 2000 (number of accts from June 2000 to December 2000/7months*12 = estimated number of affected accounts from June 1999 to May 2000; number of calls from June 2000 to December 2000/7months*12 = estimated number of calls from June 1999 to December 2000; estimated number of calls*\$0.99 = estimated rebate amount) and included the estimated amounts in our totals.

Proposal: Working Assets proposes a bill credit to active affected customers and an additional bill credit to all active Florida customers within 90 days of Commission approval of a rebate plan.

Working Assets proposes a bill credit to active affected customers. Due to the excessive cost of issuing refund checks to disconnected customers, Working Assets proposes an additional bill credit to all active Working Assets Florida customers equal to the surcharge amount incurred by disconnected customers (cost estimate for refund checks previously submitted under confidential cover). Working Assets also proposes an additional bill credit to all active Working Assets Florida customers equal to the estimated refund amount for the June 1999 to May 2000 time period. Thus, this proposal would result in bill credit refunds of \$7,900.20 to active affected customers and additional bills credits totaling \$7,060.68 to be divided equally among all active Working Assets Florida customers. Any interest incurred on the overcharges will be paid either to all active Working Assets Florida customers (via bill credit) or the Florida Public Service Commission pursuant to Staff recommendation and Commission order. Working Assets will submit a final refund report to the Commission within 60 days of refund completion.