
**DISSENTING STATEMENT OF
COMMISSIONER KEVIN J. MARTIN**

Two years ago, I expressed concern regarding the Commission's process and decision to terminate summarily over 100 docketed proceedings.¹ In that decision, the Commission dismissed numerous pending items that had "allegedly" become moot solely due to its own failure to act. In particular, I was concerned with a process that dismissed numerous petitions with no official notice to the parties involved.

Today's action revives one of those proceedings-- a 1995 tariff investigation regarding the accounting treatment, under price cap regulation, of "other post-retirement employee benefits," ("OPEBs")—that was terminated in 2001. I continue to have serious concerns with the process in these proceedings. This action reinstates a nearly decade old investigation, after the Commission terminated the proceeding over two years ago. I am concerned by the process that allows this termination to be reversed by a bureau-level errata more than thirteen months after the tariff investigation had been terminated.

¹ Joint Statement of Michael J. Copps and Kevin J. Martin, *Federal-State Joint Board on Universal Service: Implementation of the Local Competition Provisions of the Telecommunications Act of 1996, Order on Reconsideration, CC Docket Nos. 96-45 & 96-98* (rel. January 29, 2002).