

[REDACTED]

December 31, 2011

Gary F. Kennedy  
Senior Vice President and General Counsel, American Airlines  
by email: [REDACTED]

RE: carrier-imposed fuel surcharges listed as "tax" on AA Electronic Ticket Receipts

Mr. Kennedy,

I recently noticed unexpectedly large amounts in the "tax" section of some of my AA Electronic Ticket Receipts. See Attachment 1 for three examples.

Curious at the basis of these large taxes, I inquired with American Airlines customer service via email. I was provided with an itemization of the amounts in the respective "tax" boxes. See Attachment 2. As that correspondence indicates, the agent told me I had been charged "fuel tax collection by British Airways" of \$309.60, \$251 (for each of two passengers), and \$502.

I am not familiar with any bona fide government tax called a "fuel tax collection." I believe the specified amounts are ordinarily known as "fuel surcharges" (not "fuel tax"). I understand that fuel surcharges are set by carriers and are not required by, nor remitted to, any government, regulator, or airline. Whatever the merits of fuel surcharges, I believe these charges are not "tax" and may not permissibly be described to customers as "tax," nor may they be listed in the "tax" section of a ticket receipt.

I have carefully reviewed disclosures, on AA.COM and in the electronic receipts, in search of any mention that AA intends the word "tax" to include carrier-imposed surcharges. (Of course I question whether any such disclosure would be valid, but I wanted to see whether such disclosure even exists.) I found none. I did find the popup shown in Attachment 3, but notice its distinction between "Fares" (which are said to include "Base fare and carrier-imposed surcharges") versus "Additional government-imposed taxes and fees." I believe the fuel surcharge here at issue is a perfect example of a carrier-imposed surcharge that should have been listed in the "fare" section, not in the "tax" section. Meanwhile, AA's International Tariff (section AA1-0040AA) is in accord, describing tax as "Any tax or other charge imposed by government authority and collectable from a passenger" – a definition not satisfied by a carrier-imposed fuel surcharge.

I believe it would be an unfair and deceptive practice, within the meaning of 49 USC §41712, to label as "tax" a fee that is not required by any law or regulation, and that is not remitted to any government, airport, or similar authority. I believe the proper course of action in such a circumstance is, at the least, to provide a refund to any affected consumer upon that consumer's written request. This letter constitutes my request. You may send a refund check to the address shown above. Alternatively, if you believe the charge is lawful, I look forward to the reasoning supporting that view.

Regards,

[REDACTED]

Benjamin Edelman

[REDACTED]

Attachment 1

From: [REDACTED]

Sent: Monday, May 30, 2011 8:26 AM

To: [REDACTED]

Subject: E-Ticket Confirmation-[REDACTED]



**American Airlines**  
AA.com

eTicket Itinerary & Receipt Confirmation

Reservations | Award Booking | My Account | Fare Sales & Offers



Date of Issue: [REDACTED]

Benjamin G Edelman:

Thank you for choosing American Airlines / American Eagle, a member of the oneworld® Alliance. Below are your itinerary and receipt for the ticket(s) purchased. Please print and retain this document for use throughout your trip.

Record Locator: [REDACTED]

You may check in and obtain your boarding pass for U.S. domestic electronic tickets within 24 hours of your flight time online at AA.com by using [www.aa.com/checkin](http://www.aa.com/checkin) or at a Self-Service Check-In machine at the airport. Check-in options may be found at [www.aa.com/options](http://www.aa.com/options). For information regarding American Airlines checked baggage policies, please visit [www.aa.com/baggageinfo](http://www.aa.com/baggageinfo). **For faster check-in at the airport, scan the barcode at any AA Self-Service machine.**

You must present a government-issue photo ID and either your boarding pass or a priority verification card at the security screening checkpoint.



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Record Locator: [REDACTED]



**Itinerary**

Carrier	Flight Number	Departing		Arriving		Booking Code
		City	Date & Time	City	Time	
	[REDACTED]	BRUSSELS	[REDACTED] 5:20 PM	LONDON HEATHROW	5:30 PM	U
	Benjamin Edelman		FF#: [REDACTED] EXP	Club Exc		
	[REDACTED]	LONDON HEATHROW	[REDACTED] 9:40 PM	DUBAI	7:30 AM	U
	Benjamin Edelman		FF#: [REDACTED] EXP	Club Exc		

**Receipt**

PASSENGER	TICKET NUMBER	FARE-USD	TAX	TICKET TOTAL
BENJAMIN EDELMAN	[REDACTED]	0	383.50	383.50
<b>Payment Type:</b> AAdvantage Certificate, [REDACTED]				<b>Total: \$383.50</b>

You may have purchased a "Special Fare" and certain restrictions apply. Some fares are NON-REFUNDABLE. If the fare allows changes, a fee may be assessed for the change.

Electronic tickets are NOT TRANSFERABLE. Tickets with nonrestrictive fares are valid for one year from original date of issue. If you have questions regarding our refund policy, please visit [www.aa.com/refunds](http://www.aa.com/refunds).

To change your reservation, please call 1-800-882-8880 and refer to your record locator.

Check-in lines will vary by departure location. In order to determine the time you need to check-in at the airport, please visit [www.aa.com/airportexpectations](http://www.aa.com/airportexpectations).

If you are traveling internationally, please ensure that you have the proper documentation. All necessary travel documents for the countries being visited must be presented at airport check-in. Check with the consulate of these countries to determine the documents required. Additional information can be found at [International Travel](#).

New Requirements for Travelers Between the United States and the Western Hemisphere:

Effective January 23, 2007, All nationals of the U.S., Canada and Bermuda will be required to hold a passport to enter or re-enter the United States if coming from the Caribbean (except Puerto Rico and the US Virgin Islands), Bermuda, Central and South America by air and by sea. This is a change from prior travel requirements and will affect all United States citizens entering the United States from countries within the Western Hemisphere. This new requirement will also affect certain foreign nationals who currently are not required to present a passport to travel to the United States. For additional information on this new policy and instructions on how to obtain a passport, please visit [Travel Documents](#).


A summary of Terms and Conditions of Travel is available by selecting the Conditions of Carriage button below.

From: [REDACTED]

Sent: Thursday, March 17, 2011 5:30 AM

To: [REDACTED]

Subject: E-Ticket Confirmation-[REDACTED]



**American Airlines**  
AA.com

eTicket Itinerary & Receipt Confirmation

Reservations | Award Booking | My Account | Fare Sales & Offers



Date of Issue: [REDACTED]

Benjamin G Edelman:

Thank you for choosing American Airlines / American Eagle, a member of the oneworld® Alliance. Below are your itinerary and receipt for the ticket(s) purchased. Please print and retain this document for use throughout your trip.

Record Locator: [REDACTED]

You may check in and obtain your boarding pass for U.S. domestic electronic tickets within 24 hours of your flight time online at AA.com by using [www.aa.com/checkin](http://www.aa.com/checkin) or at a Self-Service Check-In machine at the airport. Check-in options may be found at [www.aa.com/options](http://www.aa.com/options). For information regarding American Airlines checked baggage policies, please visit [www.aa.com/baggageinfo](http://www.aa.com/baggageinfo). **For faster check-in at the airport, scan the barcode at any AA Self-Service machine.**

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Record Locator: [REDACTED]



**Itinerary**

Carrier	Flight Number	Departing		Arriving		Booking Code
		City	Date & Time	City	Time	
 American Airlines	█	NEW YORK JFK	█ 9:25 AM	LONDON HEATHROW	8:30 PM	T
		Benjamin Edelman	FF#: █ EXP	Economy	Seat 22H	Breakfast/Snack
	\$ █		FF#: █ PLT	Economy	Seat 22J	Breakfast/Snack
 British Airways	█	LONDON HEATHROW	THU 17MAR 9:45 PM	SINGAPORE	6:30 PM	Z
		Benjamin Edelman	FF#: █ EXP	First CI		
	\$ █		FF#: █ PLT	First CI		

### Receipt

PASSENGER	TICKET NUMBER	FARE-USD	TAX	TICKET TOTAL
BENJAMIN EDELMAN	█	0	311.50	311.50
\$ █	█	0	311.50	311.50
<b>Payment Type:</b> AAdvantage Certificate, █				<b>Total: \$623.00</b>

You may have purchased a "Special Fare" and certain restrictions apply. Some fares are NON-REFUNDABLE. If the fare allows changes, a fee may be assessed for the change.

Electronic tickets are NOT TRANSFERABLE. Tickets with nonrestrictive fares are valid for one year from original date of issue. If you have questions regarding our refund policy, please visit [www.aa.com/refunds](http://www.aa.com/refunds).

To change your reservation, please call 1-800-882-8880 and refer to your record locator.

Check-in lines will vary by departure location. In order to determine the time you need to check-in at the airport, please visit [www.aa.com/airportexpectations](http://www.aa.com/airportexpectations).

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A summary of Terms and Conditions of Travel is available by selecting the Conditions of Carriage button below.

From: [REDACTED]

Sent: Wednesday, April 20, 2011 4:29 PM

To: [REDACTED]

Subject: E-Ticket Confirmation [REDACTED]



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Date of Issue: [REDACTED]

Benjamin G Edelman:

Thank you for choosing American Airlines / American Eagle, a member of the oneworld® Alliance. Below are your itinerary and receipt for the ticket(s) purchased. Please print and retain this document for use throughout your trip.

Record Locator: [REDACTED]

You may check in and obtain your boarding pass for U.S. domestic electronic tickets within 24 hours of your flight time online at AA.com by using [www.aa.com/checkin](http://www.aa.com/checkin) or at a Self-Service Check-In machine at the airport. Check-in options may be found at [www.aa.com/options](http://www.aa.com/options). For information regarding American Airlines checked baggage policies, please visit [www.aa.com/baggageinfo](http://www.aa.com/baggageinfo). **For faster check-in at the airport, scan the barcode at any AA Self-Service machine.**

You must present a government-issue photo ID and either your boarding pass or a priority verification card at the security screening checkpoint.



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Record Locator: [REDACTED]



**Itinerary**

Carrier	Flight Number	Departing		Arriving		Booking Code
		City	Date & Time	City	Time	
American Airlines	[REDACTED]	BOSTON	[REDACTED] 10:50 PM	LONDON HEATHROW	10:35 AM	D
	Benjamin Edelman		Business	Seat 2E	Dinner/Continental	
British Airways	[REDACTED]	LONDON HEATHROW	[REDACTED] 12:50 PM	COPENHAGEN	3:45 PM	D
	Benjamin Edelman		Club Exc			
British Airways	[REDACTED]	COPENHAGEN	[REDACTED] 7:55 AM	LONDON HEATHROW	9:05 AM	D
	Benjamin Edelman		Club Exc			
British Airways	[REDACTED]	LONDON HEATHROW	[REDACTED] 10:15 AM	DELHI	11:15 PM	D
	Benjamin Edelman		Club Exc			
Kingfisher	[REDACTED]	DELHI	[REDACTED] 7:15 AM	MUMBAI	9:10 AM	D
	Benjamin Edelman		Business	Breakfast		
Jet Airways	[REDACTED]	MUMBAI	[REDACTED] 7:20 PM	BAHRAIN	8:25 PM	I
	Benjamin Edelman		Business	Dinner		
British Airways	[REDACTED]	BAHRAIN	[REDACTED] 1:40 AM	LONDON HEATHROW	6:35 AM	D
	Benjamin Edelman		Club Exc			
British Airways	[REDACTED]	LONDON HEATHROW	[REDACTED] 9:55 AM	COPENHAGEN	12:50 PM	D
	Benjamin Edelman		Club Exc			
British Airways	[REDACTED]	COPENHAGEN	[REDACTED] 2:00 PM	LONDON HEATHROW	3:00 PM	D
	Benjamin Edelman		Club Exc			
American Airlines	[REDACTED]	LONDON HEATHROW	[REDACTED] 6:05 PM	BOSTON	8:40 PM	D

American Airlines	Benjamin Edelman		Business	Seat 3B	Dinner/Snack	
 American Airlines	████	BOSTON	████ 6:15 AM	CHICAGO OHARE	7:55 AM	A
	Benjamin Edelman		First Cl	Seat 4B	Breakfast	
 American Airlines	████	CHICAGO OHARE	████ 8:30 AM	SEATTLE TACOMA	10:50 AM	A
	Benjamin Edelman		First Cl	Seat 4B	Breakfast	

## Receipt

PASSENGER	TICKET NUMBER	FARE-USD	TAX	TICKET TOTAL
BENJAMIN EDELMAN	██████████	6463.00	792.10	7255.10
<b>Payment Type:</b> ██████████				<b>Total: \$7255.10</b>

You have purchased a NON-REFUNDABLE fare. The itinerary must be canceled before the ticketed departure time of the first unused coupon or the ticket has no value. If the fare allows changes, a fee may be assessed for changes and restrictions may apply.

Electronic tickets are NOT TRANSFERABLE. Tickets with nonrestrictive fares are valid for one year from original date of issue. If you have questions regarding our refund policy, please visit [www.aa.com/refunds](http://www.aa.com/refunds).

To change your reservation, please call 1-800-433-7300 and refer to your record locator.

Check-in lines will vary by departure location. In order to determine the time you need to check-in at the airport, please visit [www.aa.com/airportexpectations](http://www.aa.com/airportexpectations).

If you are traveling internationally, please ensure that you have the proper documentation. All necessary travel documents for the countries being visited must be presented at airport check-in. Check with the consulate of these countries to determine the documents required. Additional information can be found at [International Travel](#).

Air transportation on American Airlines and the American Eagle carriers® is subject to American's [conditions of carriage](#).

### NOTICE OF INCORPORATED TERMS OF CONTRACT

Air Transportation, whether it is domestic or international (including domestic portions of international journeys), is subject to the individual terms of the transporting air carriers, which are herein incorporated by reference and made part of the contract of carriage. Other carriers on which you may be ticketed may have different conditions of carriage. International air transportation, including the carrier's liability, may also be governed by applicable tariffs on file with the U.S. and other governments and by the Warsaw Convention, as amended, or by the Montreal Convention. Incorporated terms may include, but are not restricted to: 1. Rules and limits on liability for personal injury or death, 2. Rules and limits on liability for baggage, including fragile or perishable goods, and availability of excess valuation charges, 3. Claim restrictions, including time periods in which passengers must file a claim or bring an action against the air carrier, 4. Rights on the air carrier to change terms of the contract, 5. Rules on reconfirmation of reservations, check-in times and refusal to carry, 6. Rights of the air carrier and limits on liability for delay or failure to perform service, including schedule changes, substitution of alternate air carriers or aircraft and rerouting.

You can obtain additional information on items 1 through 6 above at any U.S. location where the transporting air carrier's tickets are sold. You have the right to inspect the full text of each transporting air carrier's terms at its airport and city ticket offices. You also have the right, upon request, to receive (free of charge) the full text of the applicable terms incorporated by reference from each of the transporting air carriers. Information on ordering the full text of each air carrier's terms is available at any U.S. location where the air carrier's tickets are sold or you can click on the Conditions of Carriage button below.

NRID: 4421541952522015183719200



Attachment 2

**From:** [REDACTED]  
**Sent:** Tuesday, December 27, 2011 8:13 AM  
**To:** [REDACTED]  
**Subject:** Your Response From American Airlines

December 27, 2011

Dear Mr. Edelman:

Thank you for contacting Customer Relations. We are pleased to provide details regarding the tax collections on your tickets.

Ticket [REDACTED] has a \$309.60 fuel tax collection by British Airways, a \$36.90 tax collected by Belgium which they refer to as a Passenger Service and Security Charge and a \$37 Great Britian International Departure Tax for London's Heathrow.

Ticket [REDACTED] has a \$251 fuel tax collection by British Airways, a \$16.30 United States International Transportation Tax, a \$2.50 United States APHIS tax and a \$37.20 Great Britian International Departure Tax for London's Heathrow and a \$4.50 Passenger Facility Surcharge collected by New York's Kennedy airport.

Ticket [REDACTED] has a \$502 fuel tax collection by British Airways, an \$8.40 United States segment tax, \$41.10 United States International Transportation Tax, \$7.50 United States APHIS tax, \$128 Great Britian International Departure Tax for London's Heathrow, \$57.60 Denmark International Passenger Surcharge, \$11.40 India Passenger Surcharge, \$18 India User Development Fee, \$5.50 United States User Customs Fee, \$7 United States Federal Inspection fee, \$5 United States APHIS tax, \$9 Passenger Facility Surcharge collected by Boston's Logan airport.

Should you require additional information, personnel in our accounting office can provide such details. The address and phone number are:

American Airlines Inc.  
Passenger Refund Services

[REDACTED]  
[REDACTED]  
[REDACTED]

We do appreciate your business and look forward to welcoming you aboard soon.

Sincerely,  
Tawnya M. Hendricks  
Customer Service  
American Airlines  
AA Ref# [REDACTED]

AA.Com - Mozilla Firefox  
American Airlines, Inc. (US) https://www.aa.com/i18n/disclaimers/iplDisclaimerRevenue.jsp

**American Airlines** Print | X

## Passenger Type Used In Pricing

Passenger Type Used In Pricing reflects the lowest available fare for your selected flights.

This may differ from the Passenger Type you selected because AA.com always searches for the lowest available fare regardless of passenger type. For example, if you specified 'child', you may see 'adult' in this column because that was the lowest available fare for your selected flights.

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## Domestic Travel

**Fares include:**

- Base fare and carrier-imposed surcharges
- 7.5% U.S. government excise tax

**Additional government-imposed taxes and fees:**

- September 11th Security Fee of \$2.50 per U.S. enplanement
- Airport passenger facility charges (PFCs) of up to \$18 roundtrip
- U.S. government excise tax\* of \$3.70 on each domestic flight segment (defined as one takeoff and one landing)
- For Hawaii/Alaska, U.S. government excise tax of \$8.20

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## International/Puerto Rico/U.S. Virgin Islands

**Fares include:**

- Base fare and carrier-imposed surcharges

**Additional government-imposed taxes and fees:**

- September 11th Security Fee of \$2.50 per U.S. enplanement
- Airport passenger facility charges (PFCs) of up to \$18 roundtrip
- Other government taxes and fees (including U.S. excise tax\* and foreign taxes\*\* based on itinerary or billing address) of up to \$190 may apply; total may vary slightly based upon currency exchange rate at time of purchase.

\* U.S. government excise tax is a user tax to pay for airport construction and airway safety and operations.

\*\* Foreign taxes based on itinerary or non-U.S. billing address may apply.

\* If you choose to pay using a credit card or U.K.-billed PayPal account, a processing fee of £4.50 per ticket may apply. Payments with debit cards are exempt from this fee.

[Additional Fees](#), such as checked baggage charges, may apply.