

January 14, 2012

Dayton Lehman  
Principal Deputy Assistant General Counsel  
Aviation Enforcement & Proceedings  
Department of Transportation  
by email

RE: carrier-imposed surcharges mischaracterized as "tax"

Mr. Lehman,

I write in regards to airline and travel agent mischaracterization of "fuel surcharges" and other such charges. As you know, these surcharges are imposed by carriers of their own volition, not required by any government, regulator, airline, or similar authority. However, I recently learned that various airlines are mischaracterizing these fuel surcharges as "tax." I have found such mischaracterizations in the electronic booking process on airline web sites, in statements made by airlines' telephone agents, in passenger receipts, and in correspondence with airlines' customer service representatives, as well as in similar statements made by online travel agents. As you might expect, practices vary somewhat from carrier to carrier; different booking methods on the same carrier can result in varying statements; and practices change over time. Nonetheless, my examination reveals a pattern and practice, at multiple carriers over an extended period, suggesting that this problem would benefit from Department of Transportation oversight.

I expect you will readily see the problems associated with a carrier or travel agent mischaracterizing carrier-imposed surcharges as "tax." I do not aspire to evaluate the legal questions posed by this practice, nor to provide a comprehensive list of the reasons why I believe this practice to be unethical and undesirable. But I wish to flag four key concerns.

- By mischaracterizing carrier-imposed surcharge as "tax," airlines tell consumers, falsely, that consumers cannot avoid the charges by choosing another carrier or routing. Consumers know that taxes ordinarily do not vary (or do not vary significantly) from carrier to carrier or routing to routing. When a consumer is told that airfare is high, the natural instinct is to seek alternatives. But learning of high taxes is more likely to prompt reluctant acceptance.
- By mischaracterizing carrier-imposed surcharge as "tax," airlines indicate that their fares are lower than is actually the case. In this letter, I present examples where fuel surcharge, mischaracterized as tax, is more than half of the actual total airfare – letting the airline misrepresent that its fare is far lower than is actually the case. For example, in the Air France booking I present in Attachment 10, the concealed and mischaracterized fuel surcharge (\$476) is more than double the stated "price" of the consumer's ticket (\$230). A consumer who believes he is flying on a \$230 ticket may be significantly more accepting of service shortfalls (delays, bag charges, etc.) than one who understands that he has paid \$700+. Airlines' efforts to conceal fuel

surcharges are particularly significant in the context of award redemptions and other tickets airlines have promised to provide for “free”: If an airline truthfully and prominently disclosed the existence of fuel surcharges on “free” tickets, consumers would question the value of their frequent flier miles – reducing consumers’ willingness to engage in special efforts (credit card, indirect routings, etc.) to earn miles.

- By mischaracterizing carrier-imposed surcharges as tax, airlines cause consumers to blame governments and regulators for (what they mistakenly believe to be) high taxes. A consumer seeing hundreds of dollars of “tax” cannot help but conclude that taxes on air travel are high. Such a worry is entirely plausible since taxes on, for example, rental cars can reach or exceed 100% on some bookings. But in the context of air travel, actual taxes are significantly lower. Carriers’ false statements give consumers incorrect information, undermining public understanding.
- Mischaracterization of carrier-imposed surcharges may be contagious. If a given airline sees a competitor disguising its surcharges as “tax,” the first airline will worry that consumers will believe the competitor has lower fares. The first airline may therefore elect to match its competitor in mischaracterizing its fuel surcharge, even if it believes the surcharges (or their improper disclosure) to be improper and, in principle, undesirable. This contagion effect makes it particularly important for regulators to stamp out improper surcharge disclosures.

I now turn to practices of specific carriers. The table in Exhibit 1 summarizes my findings.

#### **American Airlines: prior practices including carrier-imposed surcharge as “tax”**

For a period that I believe began in fall 2010 and stretched through at least mid-2011, American Airlines charged “fuel surcharge” on certain flights operated by some of its partner airlines (including at least British Airways), but presented these charges within the “tax” section of AA ticket receipts.

In December 2011, I reviewed my recent travel receipts and noticed the pattern of sharply increased “tax”. I inquired with AA Customer Service by email and received a reply acknowledging multiple charges for “fuel tax collection by British Airways” ranging from \$251 to \$502 per person per ticket, and conceding that these charges were presented within the “tax” section of AA ticket receipts. On further investigation, I concluded that these “fuel tax collection” charges are actually carrier-imposed fuel surcharges – not “tax” at all – which led me to write to Gary Kennedy, General Counsel of AA. My full message to Mr. Kennedy, including all attachments (several of my 2011 AA receipts, as well as my correspondence with AA Customer Service), is presented in the Edelman to Kennedy – 31 Dec2011.pdf packet, attached.

Mr. Kennedy replied to me in a letter of January 11, 2012, which I also attach (Kennedy to Edelman – 11Jan2012.pdf). His reply admits that AA Customer Relations “mistakenly” called BA fuel surcharges “fuel tax collection” and he agrees that “a carrier surcharge is not tax.” He also reports that AA “last year ... changed the TAX heading on such receipts to TAX/FEE/CAHRGE.” (I agree.) However, he argues that AA’s statements prior to that change were proper and lawful. As to award redemptions subject to the surcharge, Mr. Kennedy argues that “we do not believe that customers were deceived in making

mileage redemption decisions by the old format of the receipt” (p.1) because, he argues, a statement elsewhere on the AA site disclosed the existence (though, he admits, not the amount) of a British Airways fuel surcharge. As to paid ticket purchases, he argues that an accurate fare was shown midway through the booking process (“fares displayed in Step 2 and Step 3 ... include applicable fuel surcharges”), even if surcharges were mislabeled as “tax” on the receipt. He argues that on both paid and award flights, AA’s erroneous statements on receipts “had no effect on the fares displayed in the booking path [and] no effect on the customer’s decision to purchase” (p.3).

As a threshold matter, I question some of Mr. Kennedy’s factual claims. As to awards: Throughout the period, it was my experience that AA’s telephone staff referred to the charges as “tax.” For example, when I booked the first award redemption shown in Attachment 1 in my Edelman to Kennedy – 31 Dec2011.pdf packet (PDF pages 2-3), the agent orally described the \$383.50 charge as “tax” on my itinerary. The receipt was in accord, giving me no reason to question the legitimacy of the tax. If your office can obtain recordings of AA’s telephone bookings with customers, scripts provided to AA agents, or on-screen displays shown to AA agents during this period, I believe you will find that these sources all indicate that agents told customers the charges at issue were “tax.” This information was provided to consumers before they booked, and consumers necessarily relied on it in accepting or declining the quoted price.<sup>1</sup> As I demonstrate in the section headed “American Airlines: telephone agents still misrepresenting carrier-imposed surcharge as ‘tax’” (p. 4), these false statements are ongoing.

Mr. Kennedy’s letter also quotes text appearing somewhere on the AA.COM web site where consumers could have found information about AA’s collection of British Airways fuel surcharges (“In addition the link ... states” (pp.1-2)). But consumers had no specific reason to visit this web page, particularly since all partner award bookings must be performed by telephone with AA representatives (and cannot be booked on AA.COM). Furthermore, to the extent that an AA.COM web page conflicts with a telephone agent’s statements as to a specific itinerary and with the official receipt for a specific ticket, I believe customers would rightly credit what they were specifically told and what the receipt indicates. Thus, the AA.COM statement does not cure the deception resulting from the falsehoods in telephone agents’ oral statements and on receipts.

As to paid tickets subject to carrier-imposed surcharge, Mr. Kennedy says the fuel surcharge was included in fare in at least Step 2 and Step 3 of the online booking process. I do not recall one way or the other what price was quoted at intermediate stages of the booking; perhaps Mr. Kennedy is correct in this regard. However, I believe that on the final screen when the total fare, total tax, and total price was presented to customers, when a customer is asked to provide a credit card number for payment, the included carrier-imposed surcharge was in fact listed in “tax”. I had no reason to make or retain a screenshot showing the information presented to me prior to booking, so I cannot readily prove that my belief is correct. However, I would think AA’s business records (such as historical AA.COM code, engineering specifications, change logs, or other materials) might confirm the answer. Finally, to the

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<sup>1</sup> During the time period at issue, and continuing to this day, award tickets on AA partners can only be booked by telephone with AA staff. These tickets cannot be booked on AA.COM. Any disclosures of fuel surcharge existence and amounts would therefore have been provided orally, by telephone.

best of my recollection, the paid ticket I brought to Mr. Kennedy's attention (Edelman to Kennedy – 31 Dec2011.pdf packet, PDF pages 6-8) was booked by telephone (because I was unable to obtain the desired flights on AA.COM), rendering inapplicable any disclosures that would have been shown on AA.COM. As detailed above, in my experience AA telephone staff systematically use the single (but inaccurate) word "tax," never "taxes and surcharges" or similar.

**American Airlines: recent receipts still conflate carrier-imposed surcharge with tax, contrary to web site representations**

Mr. Kennedy's letter indicates that, in AA's view, AA has already repaired whatever disclosure problems were previously in effect. I disagree.

in Attachment 2 I present a simple coach round-trip to/from Tokyo on AA. Here, AA presents a large carrier-imposed surcharge as a portion of the "tax/fee/charge" section of the receipt. Now, some might argue that it is permissible to include a carrier-imposed surcharge in a section labeled "tax/fee/charge." I am not so sure. But in any event, AA has specifically stated, in a relatively prominent section of its web site (linked from a booking confirmation screen shown to every user making a booking), that "Fares include... base fare and carrier-imposed surcharges." See Attachment 3. Having committed to put carrier-imposed surcharges only in the "Fares" box, and nowhere else, AA errs in later moving these surcharges in the "tax/fee/charge" box as shown in Attachment 2.

In the AA.COM booking process associated the ticket shown in Attachment 3, AA.COM did group the carrier-imposed surcharge into Fare. See Attachment 4 (prepared the next day, quoting a slightly different price, but presenting roughly the same information in the same layout). So, as to current bookings, I believe that AA.COM presents an accurate total "fare" before purchase. That said, current AA receipts are manifestly inaccurate in light of the commitments made on AA.COM.

**American Airlines: telephone agents still misrepresenting carrier-imposed surcharge as "tax"**

Mr. Kennedy's letter indicates that, in AA's view, AA is making appropriate statements before consumers book award tickets subject to carrier-imposed fuel surcharges. To refute this argument, on January 14, 2012, I made a test booking with AA telephone reservations staff for award travel BOS-LHR-BOS on British Airways in First Class. After I specified desired dates, flights, carrier, and class of service, I was advised of the number of miles required as well as the money payment that would be required. Referring to the quote presented on his computer screen, the agent told me: "it's giving me a total of 125000 miles, and taxes of 938.80." He made that statement without any prompting whatsoever from me, nor any special request from me.

The agent's characterization of "tax" is inaccurate. The genuine "tax" on this ticket is actually substantially less than \$938.80. I believe the carrier-imposed surcharge on this ticket is more than \$600. A carrier-imposed surcharge thus comprises the majority of the amount quoted for "taxes."

An ordinary consumer booking award travel would receive a mileage and tax quote from an AA agent, then proceed with providing payment details to confirm the reservation. That is, the consumer would



complete the booking without receiving a prior written statement from AA. (A receipt would arrive after booking.) Thus, the agent's oral characterization of "tax" would be the statement on which the consumer relies in deciding whether or not to proceed with the booking. In any event, in my experience, when a consumer places an AA award booking on hold, the resulting email provides no information about miles required, tax, fees, or other amount of payment required. (I have appropriate documents on file.)

The quote above is taken exactly from the AA agent's statements, as preserved in a digital audio recording I made with permission from AA. (The AA Site Usage Agreement affirmatively provides that calls between consumers and AA "may be ... recorded."<sup>2</sup>) I retain the full digital audio recording and can provide it if desired.

**American Airlines: falsely presenting prices that are not actually available, neither on a one-way basis nor on a round-trip basis**

My separate letter, sent herewith, details the related ongoing American Airlines practice of falsely presenting prices on AA.COM that are not actually available, neither on a one-way basis nor on a round-trip basis. I believe these false statements occur because AA is, impermissibly, presenting one-way fares without including substantial carrier-imposed surcharges – thereby presenting fares that are not actually available for booking. See my accompanying letter on this subject.

**Qatar Airways: labeling carrier-imposed surcharge as "tax"**

Qatar Airways labels carrier-imposed surcharges as "tax" in web site statements and passenger receipts.

Attachment 5 shows a test booking wherein I clicked the "Price & Tax Breakdown" to see itemization of the amount to be charged. Qatar describes a "Fare" of \$956 and "Taxes" of \$481.19." I believe the overwhelming majority of this high "tax" is in fact a carrier-imposed fuel surcharge.

I first uncovered these Qatar surcharges mischaracterized as "tax" in the course of reviewing an award ticket from Singapore to Bali on Qatar. There, my electronic passenger receipt indicated 188.80 SGD of "Taxes". I inquired with Qatar customer relations by email and was told that "The breakdown is as follows: TOTALTAX SGD 94.40 ... SGD664.0 YQ is for fuel surcharge." I replied to indicate that a fuel surcharge is not a "tax" and must therefore be refunded. Qatar staff replied that "Please be informed that our YQ (Fuel Surcharge) labelled as tax is correct. It is a common practice with many Airlines and our program." I next wrote to Odete Costeira, who I understand to be Qatar Airways' US Customer Relations manager. My full message to Ms. Costeira, including all attachments (my receipt and my initial email correspondence with Qatar staff), is presented in the Edelman to Costeira - 02jan2012.pdf packet, attached.

Ms. Costeira replied as shown in Attachment 6, arguing that Qatar's practices are permissible. In particular, she claims Qatar's practice is "acceptable provided we correctly describe the fee and include

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<sup>2</sup> <http://www.aa.com/i18n/footer/siteUsage.jsp>

it in the fare advertised to the consumer. The fee was never called a tax.” I emphatically disagree with Ms. Costeira’s characterization of Qatar’s practice. Attachment 7 shows the Qatar booking process as I saw it when booking this ticket. Notice the listing of “Basic fare” of “0” and “Taxes” of 188.80 SGD. Ms. Costeira further argues that “the electronic ticket receipt does include a section titled TAX/FEE to recognize that not all amounts collected are for taxes.” Here too, I emphatically disagree. Reviewing the receipt (which you will find in Edelman to Costeira - 02jan2012.pdf, PDF pages 2-3), you will find that no such section exists.

I sent Ms. Costeira the reply shown in Attachment 8. I have not yet received a reply.

#### **Air France: labeling carrier-imposed surcharge as “tax”**

Air France labels its carrier-imposed fuel surcharge as a “tax”. See the test booking shown in Attachment 9, claiming a fare “Price” of \$230 plus “Taxes incl 9/11 fee” of \$598.14.

I clicked the hyperlink labeled “Taxes incl 9/11 fee” and received the window shown in Attachment 10. Here, Air France admits the existence of the “Fuel surcharge” of \$476.00.”

I question what proportion of users will click the link to see the details shown in Attachment 10. A user not seeing that screen would reasonably conclude that taxes on this itinerary are extraordinarily high, perhaps some regulatory failure by US, France, or both. Even a user who sees Attachment 10 might or might not understand that while lines 2 through 11 are bona fide taxes and fees, each required pursuant to a duly-enacted law or regulation, the top line is in fact a surcharge set by and retained by Air France.

#### **Egencia: mischaracterizing Iberia surcharges as “tax”**

On a recent booking for travel on AA and Iberia, my Egencia (Expedia Corporate) receipt included a large amount labeled “Taxes & Fees.” See Attachment 11. Curious at the reason for the large charge, I contacted Egencia support. My inquiry and Egencia’s reply are presented in Attachment 12.

In its reply, Egencia describes the surcharge as follows: “TAX \$560.00 = YQ Airline Company Fee (fuel surcharges, insurance)”. Note Egencia’s inconsistent statements: First, with prominent all-caps letters at the start of the line, Egencia identifies a “TAX.” Then, later on that same line, Egencia says that this is an “Airline Company Fee.” Finally, at the conclusion of the message, Egencia characterizes the totality of the charges as “\$678.10” taxes.

At best, Egencia’s statements are inconsistent. But two of three mentions use the word “tax,” the first and most prominent in all-caps. All other items listed are in fact taxes duly required by law or regulation. A consumer reviewing this listing might reasonably, though mistakenly, conclude that the surcharge is in fact required by law.

### **American Express Travel: mischaracterizing JAL surcharges as “tax”**

On a recent booking for travel on JAL, my American Express receipt included \$726.10 labeled as “ticket tax fare” (for each of two passengers). See Attachment 13. During the booking process (by telephone), the agent repeatedly characterized this amount as “tax.”

I inquired with American Express, yielding the correspondence shown in Attachment 14. The agent reported that the “ticket tax fare” is “the taxes on each ticket” and says this is “your total tax”. Noting that this is a two-for-one-ticket, the agent says that on my companion ticket “you only pay the taxes” which the agent presents as \$726.10 per passenger. Within the agent’s multi-line all-caps itemization, the agent includes a section reading “576.00YQ” which I believe reveals that the fuel surcharge was \$576.00 per passenger.

### **Cathay Pacific: labeling carrier-imposed surcharge as both “tax” and “imposed by carriers”**

Cathay Pacific presents its carrier-imposed fuel surcharge in a box labeled “tax/surcharge”. See Attachment 15 (top).

If a consumer clicks the question mark to request an itemization of the “tax/surcharge”, the consumer receives the window shown in Attachment 15 (bottom). There, the page title and page heading describe “taxes and surcharges”, indicating that the subsequent table includes both tax and non-tax items. But the table heading lists “tax price”, “tax details” and “tax code”, and the footer says “total taxes.” Next, the top line of the table presents “Surcharges / charges / fees imposed by carriers” which reflects the carrier-imposed surcharges. Thus, the Attachment 15 (bottom) display three times makes statements suggesting that the charge at issue may not be a tax (two page headings, and the table entry) but also includes four statements that all charges in the table are “tax” (three table headings and one table footer). Finally, while lines 2 through 9 present bona fide taxes and fees, each required pursuant to a duly-enacted law or regulation, the top line is in fact a surcharge set by and retained by the airline.

### **Proposed responses**

I believe the above-listed practices by AA, Qatar, Air France, Egencia, American Express, and Cathay Pacific are deceptive and unlawful under 49 USC §41712 and under the DOT’s longstanding price advertising rules.

Let me take the liberty of proposing principles for treatment of carrier-imposed surcharges:

- Airlines must make accurate, forthright statements at all times as to the fares and surcharges they charge. Any carrier-imposed surcharge should be presented truthfully and within the fare. If taxes are separated from fare, carrier-imposed surcharges should be combined with fare, not with taxes. These obligations should apply throughout an airline’s customer-facing operations, including at all stages of a web-based booking process, in all oral or telephonic statements, and on all receipts. Customer service staff providing information by email and telephone should be trained accordingly and should be provided with appropriate templates, scripts, on-screen displays, or other support materials.

- These provisions should apply equally to all travel agencies, including online travel agencies.
- These changes should be implemented as quickly as practicable.
- These provisions should apply to all airlines subject to the jurisdiction of the Department of Transportation.

We also face the question of the appropriate remedy when an airline or travel agency has misrepresented a carrier-imposed surcharge as a “tax.” Suppose a consumer can demonstrate that the official record of a transaction – ordinarily, a written receipt provided contemporaneous to the transaction – reflects a mischaracterization of a carrier-imposed surcharge as a tax. Upon the consumer’s specific request, I believe the responsible airline or travel agency should be required to provide a refund to the consumer in that circumstance. You will see in my correspondence with AA and Qatar Airways that I requested exactly this remedy, but both rejected my request.

Reviewing my correspondence with customer service staff at AA, Qatar, Egencia, and American Express, you will notice that all four companies’ staff mistakenly characterized fuel surcharges as “tax.” This confusion, by travel professionals in positions of authority, reveals the depth and breadth of misunderstanding resulting from current practice. If travel professionals cannot determine what charges are tax, even when a customer specifically inquires on that subject, it is unrealistic to think current disclosures are sufficient to allow the traveling public to do so.

Separately, notice that airlines and travel agencies now often combine carrier-imposed surcharges with taxes in sections labeled “tax/fee/charge” or similar. Because consumers understand that taxes are genuinely required by governments, regulators, airports, and similar authorities, I believe the practice of combining carrier-imposed surcharges with taxes yields confusion and a reduction in accountability without countervailing benefit. The provisions I suggest would prohibit combining carrier-imposed surcharges with taxes in a box labeled “tax/fee/charge” or similar. However, in light of current law and regulation, I do not believe historical use of “tax/fee/charge” boxes requires refunds to affected consumers.

Notably, any airline can avoid these problems by simply presenting its entire fare in the “fare” section of a reservation system. That is, airlines can simply decline to use carrier-imposed surcharges, reverting to a pricing approach that is well-established and was used for decades. Eliminating fuel surcharges would sharply simplify disclosures and accounting, reducing the need for changes to airline systems and procedures. If airlines instead elect to retain carrier-imposed surcharges, they have no one but themselves to blame for the administrative, training, technical, and regulatory expenses associated with compliance with the proposed rules.

I appreciate your attention to this important matter, and I would be pleased to assist further to the extent of my ability. Please let me know if I can be of service.

Regards,

Benjamin Edelman

Attachment 1

Carrier	Period	Kinds of tickets	Booking method	Characterization of the surcharge during booking process	Characterization of the surcharge on receipt	Characterization of the surcharge in follow-up email with customer service
AA	portion of 2010-2011	some paid tickets*	web site, telephone	disputed^	“tax”	“fuel tax collection by British Airways”
AA	portion of 2010-2011	some paid tickets*	telephone	“tax”	“tax”	“fuel tax collection by British Airways”
AA	portion of 2010-2011	some award tickets*	telephone	“tax”	“tax”	“fuel tax collection by British Airways”
AA	ongoing	paid	web site, telephone	“fare”	“tax/fee/charge” but aa.com says “fares include base fare and carrier-imposed surcharges”	unknown°
AA	ongoing	paid and award	telephone	“tax”	“tax/fee/charge” but aa.com says “fares include base fare and carrier-imposed surcharges”	unknown°
Qatar Airways	ongoing	award & paid	web site	“tax”	“tax”	“tax”
Air France	ongoing	paid	web site	“tax”	unknown°	unknown°
Iberia	ongoing	paid	Egencia (web site)	“taxes & fees”	“taxes & fees”	“TAX”, “Airline Company Fee” and “tax”
JAL	ongoing	paid	American Express (telephone)	“tax”	“ticket tax fare”	“taxes”, “your total tax”, “the taxes”
Cathay Pacific	ongoing	paid	web site	“tax/surcharge”, “taxes and surcharges”, “tax price”, “tax details”, “tax code”, “total taxes”	unknown°	unknown°

\* - to the best of my knowledge: tickets that included at least one segment of travel on British Airways and perhaps selected other AA partner airlines

^ - see discussion in body

° - I have not had occasion to make inquiries (by purchasing a ticket and/or contacting customer service)

**From:** [REDACTED]  
**Sent:** Thursday, January 12, 2012 4:22 PM  
**To:** [REDACTED]  
**Subject:** E-Ticket Confirmation [REDACTED]



**Date of Issue:** [REDACTED]

Benjamin Gordon 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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American Airlines

**LAST MINUTE PACKAGE DISCOUNTS**

American Airlines Vacations.

**Record Locator:** [REDACTED]

**Itinerary**

Carrier	Flight	Departing	Arriving	Booking
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	Number	City	Date & Time	City	Time	Code
American Airlines	█	SALT LAKE CITY	█ 6:55 AM	LOS ANGELES	8:00 AM	N
	OPERATED BY AMERICAN EAGLE					
	R █ Z █			Economy	Seat 9A	Food For Purchase
American Airlines	█	LOS ANGELES	█ 11:20 AM	TOKYO NARITA	3:20 PM	N
	OPERATED BY AMERICAN EAGLE					
	R █ Z █			Economy	Seat 34G	Lunch/Dinner
American Airlines	█	TOKYO NARITA	█ 3:25 PM	LOS ANGELES	9:20 AM	Q
	OPERATED BY AMERICAN EAGLE					
	R █ Z █			Economy	Seat 38H	Dinner/Breakfast
American Airlines	█	LOS ANGELES	█ 1:00 PM	SALT LAKE CITY	3:40 PM	S
	OPERATED BY AMERICAN EAGLE					
	R █ Z █			Economy	Seat 9A	Food For Purchase

### Receipt

PASSENGER	TICKET NUMBER	FARE-USD	TAX/FEE/CHARGE	TICKET TOTAL
R █ Z █	█	658.00	680.90	1338.90
Payment Type: █			Total: \$1338.90	

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](#).

Many international airports in the Caribbean, Central and South America inhibit the transport of boxes and excess or overweight baggage. Please confirm the baggage allowance and charges for your destination before you travel. For more information, please visit [www.aa.com/Box Embargo](http://www.aa.com/BoxEmbargo).

#### (AA CHECKED BAGGAGE CHARGES)

For travel from US/PR/USVI within and between US/PR/USVI, the charges will be 25.00USD for the first bag. For a second checked bag, the charge will be 35.00USD (or local currency equivalent).

For travel from CANADA To/From the US/PR/USVI, the charges will be 25.00USD/25.00CAD for the first bag. For a second bag, the charge will be 35.00USD/35.00CAD (or local currency equivalent).

For travel from Canada To/From/via India /Europe, no charge for the first bag. For a second bag, the charge will be 60.00USD/60.00CAD (or local currency equivalent).

For travel from Europe and India To/From US/PR/USVI and To/From via Europe and India, the first bag will be free. For a second bag, the charge will be 60.00USD or (local currency equivalent).

For travel from Mexico To/From US/PR/USVI/Canada and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

For travel from Caribbean, Central America To/From US/Canada/PR/USVI Mexico and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

For travel from South America To/From US/Canada/PR/USVI/MCLA and To/From/Via Europe and India, the first bag is free. For a second bag, the charge is 30.00USD or (local currency equivalent).

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: 4464506042211214235870200



The screenshot shows a Mozilla Firefox browser window displaying the American Airlines website. The address bar shows the URL: https://www.aa.com/t18n/disclaimers/tpIDisclaimerRevenue.jsp. The page title is "Passenger Type Used In Pricing". The content explains that the pricing reflects the lowest available fare, which may differ from the selected passenger type. It details the fare components for Domestic Travel and International/Puerto Rico/U.S. Virgin Islands, including base fares, government excise taxes, and various fees like the September 11th Security Fee and Airport Passenger Facility Charges (PFCs). It also includes footnotes regarding U.S. government excise tax and foreign taxes.

AA.Com - Mozilla Firefox

American Airlines, Inc. (US) https://www.aa.com/t18n/disclaimers/tpIDisclaimerRevenue.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.

---

### 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

---

### 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.

**American Airlines** | Home | Logout | My Account | English | Contact AA | FAQ | Search AA.com ... GO

MR. BENJAMIN EDELMAN | EXECUTIVE PLATINUM | Mileage Balance: [REDACTED]

Reservations | Travel Information | Travel Deals | AAdvantage | Products & Gifts | Business Programs | About Us

Find Flights | Choose Flights | **Travelers** | Trip Options | Review & Pay | Finish

### 3. Travelers

**Salt Lake City to Tokyo**  
1 Adult  
Friday March 30, 2012 – Sunday April 8, 2012

**Your Trip Cost: \$1,413.90 USD**  
\*Taxes & Fees Included

#### Flight Information

Flight	Depart	Arrive
<b>AMERICAN AIRLINES</b> <b>3794</b> <small>Operated by American Eagle</small>	<b>Salt Lake City (SLC)</b> March 30, 2012 06:55 AM  Travel Time : 2 h 5 m Cabin Class : Economy Seat : unassigned	<b>Los Angeles (LAX)</b> March 30, 2012 08:00 AM  Booking Code : S Plane Type : CR7
<b>AMERICAN AIRLINES</b> <b>169</b>	<b>Los Angeles (LAX)</b> March 30, 2012 11:20 AM  Travel Time : 12 h 0 m Cabin Class : Economy Seat : unassigned	<b>Tokyo (NRT)</b> March 31, 2012 03:20 PM  Booking Code : S Plane Type : 777
<b>AMERICAN AIRLINES</b> <b>170</b>	<b>Tokyo (NRT)</b> April 8, 2012 03:25 PM  Travel Time : 9 h 55 m Cabin Class : Economy Seat : unassigned	<b>Los Angeles (LAX)</b> April 8, 2012 09:20 AM  Booking Code : Q Plane Type : 777
<b>AMERICAN AIRLINES</b> <b>3765</b> <small>Operated by American Eagle</small>	<b>Los Angeles (LAX)</b> April 8, 2012 01:00 PM  Travel Time : 1 h 40 m Cabin Class : Economy Seat : unassigned	<b>Salt Lake City (SLC)</b> April 8, 2012 03:40 PM  Booking Code : S Plane Type : CR7

Average Departure Fare	\$485.00
Average Return Fare	\$824.00
<b>Departure Fare</b>	
Adult	\$485.00
<b>Return Fare</b>	
Adult	\$824.00
<b>Taxes &amp; Fees</b>	
Adult	\$104.90
<a href="#">Price and Tax Information</a>	
<b>Flight Subtotal</b>	
	<b>\$1,413.90</b>

[+] FEEDBACK

The screenshot shows the Qatar Airways website interface in a Firefox browser. The main heading is "BOOK A FLIGHT" with a "Help" link. Below this, a flight search summary is displayed:

From:	To:	Departing:	Cabin Class:	Passengers:
New York (JFK)	Doha (DOH)	Mon, 13 Feb 2012	Economy	1
Doha (DOH)	New York (JFK)	Mon, 20 Feb 2012	Economy	1

A modal window titled "PRICE AND TAX BREAK DOWN" is open, showing the following details:

Traveller Type	Adult
Fare	956.00
Taxes	481.19
Price per person	1,437.19
Passenger Count	1
Total Fare	1,437.19

Below the table, it states "Grand Total 1,437.19 USD".

The background interface includes a "Modify Search" button, a progress bar with steps: "1. Select Flight Dates", "2. Select Flights", "3. Customise Booking", "4. Passenger Details", and "5. Payment". A "Continue" button is visible under step 3. On the right, a "Trip Summary" section shows "Return Trip" details for the departure and return flights, including dates and times. A "Total: 1,437.19 USD" box is also present, along with a "Currency Converter" link.

Attachment 6

**From:** [REDACTED]  
**Sent:** Monday, January 09, 2012 12:46 PM  
**To:** [REDACTED]  
**Subject:** carrier-imposed fuel surcharges listed as "tax" on Qatar Electronic Ticket Receipts

Dear Mr. Edelman,

Thank you for bringing this matter to our attention.

Our reservation system does collect and display the fuel surcharge against the tax column. This is acceptable provided we correctly describe the fee and include it in the fare advertised to the consumer. The fee was never called a tax. As well, the electronic ticket receipt does include a section titled TAX/FEE to recognize that not all amounts collected are for taxes.

With regards to your ticket, the transaction occurred in Singapore for a one way flight from Singapore to Denpasar. In this instance 49 USC 41712 would not apply here since the ticket was not purchased in the United States and travel was not to/from the United States.

TKT- [REDACTED] RCI- 1A LOC- [REDACTED]  
OD-SINDPS SI- FCMI-N POI-SIN DOI- [REDACTED] IOI-32841782  
1. EDELMAN/BENJAMIN MR ADT S I  
1 OSIN QR 0638 I [REDACTED] 1615 OK IMILES F 16DEC16DEC 30K  
DPS  
FARE I IT  
TOTALTAX SGD 94.40  
TOTAL IT  
/FC SIN QR DPS M/IT END  
FE AUTHCOD44909014/FFPBE/YXP2QG301111/FFPBE/CHG IN RES USD25 AWR  
D CLS/NO SHOW FORFEITED/CNDTNAPPL/FEES NONREF/411034913/  
FP CCVIXXXXXXXXXXXXX8580/1014/N09730B  
NON-ENDORSABLE  
FOR TAX/FEE DETAILS USE TWD/TAX  
NET REPORTING IT/BT  
SAC- 157ANJHLI6SFM

If you have any other questions, please do let me know and I will my best to respond.

With Regards,

Odete Costeira  
Customer Relations Officer, USA & Canada  
World's 5-star airline. [qatarairways.com/us](http://qatarairways.com/us)



Firefox | Gmail - ip - bgedel... | Central Banks Take... | In a Surprise, China... | Starwood Preferred... | Qatar Airways Qata... | Redeem Calculator... | boston hotel

q miles.com https://redeem.qmiles.com/qffpbbe-web/public/showHome.action?L=en

**3. Customise booking**

**4. Passenger details**

**5. Payment**

Flight summary | View details

Total passengers: 2 Adult(s)

[Redacted]	Singapore (SIN) to Denpasar Bali (DPS)	Departs : 16:15 Arrives : 18:50	Business
------------	---	------------------------------------	----------

**Passengers**

Name	Date of birth	Type	Meal selection	Privilege Club number
Ms S [Redacted]	[Redacted]	Adult	-	[Redacted]
Mr Benjamin Edelman	[Redacted]	Adult	-	-

**Contact information**

Name	Type	Email	Contact number
Sumin Koo	Primary	sumin.koo@gmail.com	1-8577196711
Daniel Edelman	Emergency		1-2023631472

**Payment**

How would you like to pay ?

Qmiles only

**25,000 Qmiles**

for all passengers, excluding taxes

Qmiles + Cash

**12,500 Qmiles + 400 SGD**

for all passengers, excluding taxes

**Price itinerary**

Traveller type	Adult
Qmiles	25,000
Basic Fare (SGD)	0.00
Taxes (SGD)	188.8
Number of Travellers	2

**TOTAL PAID** 25,000 QMILES + 188.80 SGD

Your current Qmiles balance:	25,000
Qmiles required for this booking:	25,000
Qmiles balance if you make this booking:	0

**Ticket delivery option(s)**

E-ticket

Your confirmation email will be sent to : sumin.koo@gmail.com

**Payment details**

Payment online

We accept the following forms of payment. Please select the method you prefer.

Payment type \*

Visa

Payment card number \*

[Redacted]

Expires on \*      Security number \*

[Redacted]      [Redacted]      What is this?

Payment secured by

**Fare conditions**

Minimum Stay	Nil
Maximum Stay	12 Months
Stoppers	2 stopovers permitted. If there is a stopover and the route includes any GCC country, then the "Free Add-on" does not apply and additional Qmiles will be deducted for the Doha-GCC sector.

**Trip Summary**

Selected One Way Trip

**Depart**  
Singapore (SIN)  
to Bali (DPS)  
Fri, 16 Dec 2011

**Your selection**

Option 1: Qmiles only  
12,500 Qmiles

Option 2: Qmiles+cash  
6,250 Qmiles +  
200.00 SGD

Costs are per passenger

Currency converter  
Tax breakdown

**From:** [REDACTED]

**Sent:** Monday, January 09, 2012 1:34 PM

**To:** 'Odete Maria Costeira'

**Subject:** RE: carrier-imposed fuel surcharges listed as "tax" on Qatar Electronic Ticket Receipts

Ms. Costeira,

Thank you for the prompt reply.

You say that "the fee was *never* called a tax" (emphasis added). Please review the PDF I sent, page 3, which says "Basic fare" of "0.00" and "taxes" of "188.80." It seems to me that this is a clear instance of the fee being labeled – mislabeled! – as a tax. Do you truly argue that, in the electronic receipt copied on PDF page 3, Qatar does not label this fee as a "tax"?

You say that "the electronic ticket receipt does include a section titled tax/fee." Pages 2-3 of my prior PDF show the entire electronic ticket receipt provided to me by Qatar, copied verbatim from email. I do not see any title labeled "tax/fee". Indeed, I don't see the word "fee" anywhere in the receipt. To the best of my knowledge, the material you sent and highlighted was not previously provided to me; it looks like an internal fare calculation within a reservation system, which would not ordinarily be provided to a passenger. I believe an internal accounting reference not provided to the customer at the time of booking cannot discharge Qatar's disclosure obligations, nor can any such internal statement cure a mischaracterization of a carrier-imposed surcharge. Finally, even if I did receive the material you quoted and highlighted, the message hardly discharges Qatar's disclosure duty: It describes "totaltax" of 94.40; and its reference to "fee" is only in the vague context of "for tax/fee details" which certainly does not cure the falsehood of labeling 94.40 as "tax."

You are correct that the ticket reflects travel originating in Singapore. I believe 49 USC 41712 applies to travel outside the US travel when Qatar, which provides schedule service to the US and enjoys a foreign air carrier permit pursuant to 49 USC 41302, accepts a US credit card and a US billing address for a transaction with a US citizen. In any event, I gather that when a customer redeems a Qatar redemption bookings for travel to/from the US, Qatar similarly lists "taxes" which are actually fees; as a result, US-originating/terminating passengers are likely to be affected similarly. While I have not yet researched applicable Singapore or Indonesian law, I doubt whether those countries will view this more favorably. Finally, I believe that the practices I have flagged constitute an adequate basis for a chargeback pursuant to the procedures of the VISA card network and my credit card issuer, a remedy I have not yet ruled out.

As I'm sure you can see, I am committed to pursuing this matter – if needed, with the US Department of Transportation Aviation Consumer Protection Division. As you know, DOT ACPD has taken a dim view of many airline surcharges even when properly disclosed, and I expect that they will have a particularly negative view of Qatar's practice here. I don't see how it's in Qatar's interest to allow this matter to proceed to DOT ACPD.

I hope you will take this opportunity to rescind your claim that "the fee was never called a tax," to rescind your claim that the quoted/highlighted material was provided to me at or prior to booking, to agree to promptly refund the amount wrongfully collected, and to agree to refund others similarly situated upon their request. Otherwise I will take all actions available to me, which may include a complain to DOT ACPD, a chargeback via VISA, and a complaint to appropriate regulators in Singapore and Indonesia.

Ben Edelman

The screenshot shows the Air France website interface in a Firefox browser window. The page title is "Book online" and the URL is "http://www.airfrance.us/cgi-bin/AF/US/en/local/process/standardbooking/FareAction.do". The navigation menu includes "Booking & online check-in", "Flight & destination information", "Preparing your trip", "At the airport", "On board", "Flying Blue", and "Business services".

**Book online**

search | fares | reservation | payment | confirmation

Hide your trip details

**Your departure flight : New York - Paris**

Monday, February 13, 2012  
AF023 - Voyageur

4:35 PM	New York, John F Kennedy (JFK) NY - United States of America - TERMINAL 1
6:00 AM	Paris, Charles de Gaulle (CDG) - France - TERMINAL 2E

+1 Day

**Your return flight : Paris - New York**

Monday, February 20, 2012  
AF010 - Voyageur

4:35 PM	Paris, Charles de Gaulle (CDG) - France - TERMINAL 2E
6:40 PM	New York, John F Kennedy (JFK) NY - United States of America - TERMINAL 1

**Your trip summary:**

- Your departure flight: **New York - Paris** 02/13/12 - 4:35 PM
- Your return flight: **Paris - New York** 02/20/12 - 4:35 PM
- Passengers: **1 Adult**
- Total: **\$828.14**

**Total due : \$828.14**

Price	Taxes incl 9/11 fee	Passenger	Total including taxes
\$230	+ \$598.14	+ \$0	x 1 Adult = \$828.14
			<b>Total : \$828.14</b>

**Fare conditions**

Price	Amendment	Cancellation	Comfort	Miles earned	Baggage
	Before departure : \$250	Before departure : Impossible			
<b>Return flight</b>	After departure : \$250	After departure : Impossible	Voyageur	→ calculate	1 authorized item of baggage of 23 kg/50 lbs or less

The fare is valid for a ticket used in full, and when flight coupons are used in sequential order, for travel on the dates indicated.

[pricing conditions](#)

**Taxes and surcharges**

	Adult
Fuel surcharge	476.00
Passenger service charge international	33.12
US international transportation tax at the arrival	16.70
US international transportation tax at the departure	16.70
Airport fee	16.28
French airport tax	9.73
US INS user fee	7.00
US customs user fee	5.50
Solidarity tax	5.11
US APHIS fee	5.00
USA passenger facility charge	4.50
USA passenger civil aviation security service fee	2.50
<b>Total per passenger</b>	<b>598.14</b>
<b>Number of passengers</b>	<b>1</b>

**Total including taxes and surcharges : \$598.14**

[close](#)

---

**Total due : \$1,128.14**

Fare	Taxes and surcharges	Agency	Number of passengers	Total amount
\$230	-\$598.14	-\$50	1 Adult	=\$828.14
				<b>Total : \$1,128.14</b>

---

**Fare conditions**

Type	Arrival	Departure	Class	Passenger	Remarks
Return flight	Return departure : \$250	Return departure : Impossible	Y	1	1 surcharge : 14.32 / 150 lbs excess



**EGENCIA**  
AN EXPEDIA INC. COMPANY

Home Flights Trains Hotels Cars Meetings Specials

Welcome, Benjamin Sign out My Trips My Profile Customer support

**Trip Tools**

- Invite Others
- E-mail
- Print
- Receipt
- Transaction history
- Copy trip
- Delete

**EGENCIA ON THE GO**

**Flight alerts are ON**

- View alert settings
- Disable flight alerts

**Calendar sync is OFF**

- Enable calendar sync
- Mobile Itinerary FAQ

**Need assistance?**

Visit [customer support](#), contact us via [e-mail](#), or call an agent at:

+1 (800) 373-4979 or +1 (702) 939-2532

**Itinerary number:**  
21365505417

**was-lax-zrh-bos-nyc** Rename

**Important Messages**

**Proof of citizenship is required for international travel** - Be sure to bring all necessary documentation (passport, visa, etc.). To learn more, visit the [CIBT VISA Service Website](#).

**International Business Class Travel - Harvard University**  
On Egencia, if you are booking an international Business Class flight overseas, it is OK to travel First or Business Class on the domestic portion since the airlines automatically upgrade you on the domestic portion of your itinerary. For example on a Boston to Tokyo flight which connects through Chicago, if Egencia offers the Boston - Chicago domestic portion of the flight in First or Business Class, it is in policy even though the tool might flag this as out of policy. The international segment (Chicago - Tokyo) is only approved for Business Class. For any questions contact Stacey Clifton in Strategic Procurement.

Trip Summary	Status	Option
Flight: Washington -- Los Angeles	Confirmed	Cancel / Exchange flight
Fee summary		

**Flight: Washington to Los Angeles** [back to top](#)

Egencia itinerary number: [REDACTED]  
Airline ticket number(s): [REDACTED]  
Airline ticketing date: [REDACTED]  
American Airlines confirmation code: [REDACTED]  
Iberia confirmation code: [REDACTED]

**Main contact:** Benjamin Edelman  
E-mail: [REDACTED]  
Home phone: [REDACTED]  
Work phone: [REDACTED]  
Mobile phone: [REDACTED]

**Traveler and cost summary**

Traveler	Age	American Airlines #	Price
Benjamin Edelman	Adult	[REDACTED]	\$1,608.00
			Taxes & Fees \$678.10
			<a href="#">Print a receipt</a> Total <b>\$2,286.10</b>

**Harvard University settings**  
Department: Harvard Business School (430)

**Flight summary**

Please be sure to re-confirm your flight at least 24 hours prior to scheduled departure (72 hours prior for flights to Hawaii and international destinations). You may check your flight status and departure gate online, or contact [the airline](#) directly. For international destinations, please confirm your flight with the airline at least 72 hours prior to departure. Seat assignments, meal preferences, and special requests must be confirmed with the airline; we cannot guarantee that they will be honored.

All passengers travelling to the USA must provide country of residence and details of the address they will be staying upon arrival (street name and number, city, zip code and state), during check-in. Failure to provide this may result in flight boarding being denied by the airline.

[REDACTED]

Washington (IAD) to Los Angeles (LAX) Duration: 5hr 30mn Flight: 75

First Class(A)  
Seat 5B

Total distance: \* (\*mileage not available for all flights) Total duration: 5hr 30mn

Attachment 12

My message

I notice that this itinerary, [REDACTED], includes \$678.10 of "taxes & fees." That seems like a lot. Can you itemize the charges to explain why taxes & fees were so high? Thank you.

Egencia's reply

Per your email request for a break down of your taxes and fees for this ticket.

Base Fare \$ 1608.00

TAX \$560.00 = YQ Airline Company Fee (fuel surcharges, insurance)

TAX \$5.50 = YC United States: Customs User Fee

TAX \$7.00 = XY United States: Immigration and Naturalization Service Inspection Fee

TAX \$5.00 = XA United States: Animal and Plant Health Inspection Service (APHIS) Fee

TAX \$7.50 = AY Aviation security surcharge

TAX \$26.10 = JD MAD Airport Services Charge

TAX \$7.40 = QV Spain: Security Tax

TAX \$50.60 = CH Switzerland: Airport, Passenger and Security Tax

TAX \$9.00 = XF United States: Passenger Facilities Charge

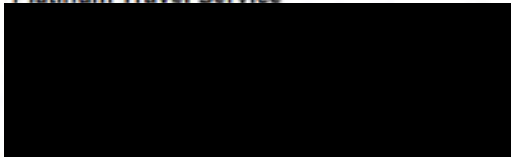
= \$678.10 taxes

Ticket Total = \$ 2286.10



Travel Services

American Express  
Platinum Travel Service



Did you know you can receive double Membership Rewards points plus a 20% reward bonus when you book your new domestic air reservation on line? Just visit us at [www.americanexpress.com/travel](http://www.americanexpress.com/travel).

Page 1 of 4

Generated: November 10, 2011 01:39 PM

Agent ID : H8

Travel Arrangements for: **EDELMAN/BENJAMIN G**

**K [REDACTED] S [REDACTED]**

Record Locator: [REDACTED]

\*\*\*Invoice\*\*\*

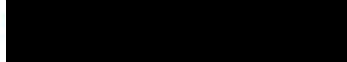
Ticket Information for **BENJAMIN G EDELMAN**

				Charges	
Airline Name	JAPAN AIRLINES	Ticket Date	11/10/2011	Ticket Base Fare	5,514.00
Ticket Number	[REDACTED]	Invoice	[REDACTED]	Ticket Tax Fare	726.10
Check Digit	5	Electronic	Yes	Total (USD) Ticket Amount	6,240.10
				American Express Ticketing Fee	39.00
				<b>Total charged to American Express</b>	<b>6,279.10</b>

Ticket Information for **S [REDACTED] K [REDACTED]**

				Charges	
Airline Name	JAPAN AIRLINES	Ticket Date	11/10/2011	Ticket Base Fare	0.00
Ticket Number	[REDACTED]	Invoice	[REDACTED]	Ticket Tax Fare	726.10
Check Digit	0	Electronic	Yes	Total (USD) Ticket Amount	726.10
				American Express Ticketing Fee	39.00
				<b>Total charged to American Express</b>	<b>765.10</b>

Travel Details



PASSPORT MUST BE VALID 6 MONTHS UPON RETURN  
CITIZENS OF THE UNITED STATES MUST CARRY A VALID PASSPORT.

Flight Information

Airline:	JAPAN AIRLINES	Equipment:	Boeing 777-300
Flight:	5	Estimated time:	14 HR 15 MIN
Departure:	[REDACTED] New York JFK, NY	Distance:	6,744 Miles
Arrival:	[REDACTED] Tokyo Narita, JAPAN	Meal:	Meal service
Departure Terminal:	TERMINAL 1		
Arriving on:	[REDACTED]		
Arrival Terminal:	TERMINAL 2		
Seats:	15H 15K		
Class:	Business		

(remaining pages of the receipt are omitted; they include no discussion of fare, tax, or surcharge)

Attachment 14

Response (Centurion Travel Team) 01/10/2012 06:28 PM

Dear Benjamin Edelman,

Thank you for your email. We are happy to assist with your inquiry.

We have located your reservation for travel on JL. Your tickets were issued on our 2 for 1 Program. Ticket tax fare" of \$726.10 for each - are the taxes on each ticket. That amount is your total tax and is applicable for both tickets.

Here is the breakdown for the FULL FARE ticket:

1 JL 5 D [REDACTED] 1220P OK D1/IAPCNDISC USE  
2 ARUNK  
3 JL 35 D [REDACTED] 1140P OK D1/IAPCNDISC USE  
4 JL 712 [REDACTED] 820A OK D1234/IAPCNDISC USE  
5 JL 6 D [REDACTED] 1120A OK D1234/IAPCNDISC USE  
VALID JL ONLY/AX IAPCP NO CMP FFP MILES  
FARE USD5514.00 TAX 576.00YQ TAX 12.80YQ TAX 32.60US  
TAX 5.50YC TAX 7.00XY TAX 5.00XA  
TAX 2.50AY TAX 51.70SW TAX 6.40OI  
TAX 11.00SG TAX 6.30OO TAX 4.80OP  
TAX 4.50XF  
TOTAL USD6240.10

And the breakdown for the COMPANION TICKET- which you only pay the taxes for:

CPN A/L FLT CLS DATE BRDOFF TIME ST F/B STAT  
1 JL 5 D [REDACTED] 1220P OK D1/IAPCP USED  
2 ARUNK  
3 JL 35 D [REDACTED] 1140P OK D1/IAPCP USED  
4 JL 712 D [REDACTED] 820A OK D1/IAPCP USED  
5 JL 6 D [REDACTED] 1120A OK D1/IAPCP USED  
VALID JL ONLY/AX IAPCP NO CMP FFP MILES  
FARE USD0.00 TAX 576.00YQ TAX 12.80YQ TAX 32.60US  
TAX 5.50YC TAX 7.00XY TAX 5.00XA  
TAX 2.50AY TAX 51.70SW TAX 6.40OI  
TAX 11.00SG TAX 6.30OO TAX 4.80OP  
TAX 4.50XF  
TOTAL USD726.10

We hope this information is helpful. Please advise should you have additional questions.

Sincerely, Customer Care American Express Travel

American Express would greatly appreciate your feedback.

You are invited to participate in an online survey about your recent experience. Since our goal is to deliver the best service possible, your feedback is important in helping us recognize and improve the quality of our work. The survey should only take a few minutes to complete.

Please be advised that you will not be asked to provide any personal information during the survey. We appreciate your participation and encourage an early response, as the survey is only open for a limited time. [Click here to take the survey](#)

Response (Shilpi Siwach) 01/10/2012 01:45 PM

Dear Benjamin Edelman,

I have forwarded your email to our travel team. They will reply to you shortly.

Manager, Email Servicing Team American Express Interactive Services

Customer [REDACTED] 01/10/2012 11:10 AM

I have a question for American Express Platinum Travel Service. I would prefer to submit the question in writing (email or fax) for a written reply), but I could not find a way to do that on the Amex web site. Perhaps you can pass the question along, or let me know how to submit it appropriately.

The question:

As to travel in Record Locator [REDACTED] for travel originating 12/10/11 on JL5: The electronic ticket receipt shows a "ticket tax fare" of \$726.10 for each of two passengers. What is this charge? Is it "tax"? Is it "fare"? Is it something else? I believe the term "ticket tax fare" is not a standard industry term and does not have meaning to consumers or within the travel industry.

120111-001800



**CATHAY PACIFIC**

Home

### View fare details

Search > Select Dates > Select Flights > **Fare Details** > Passengers > Payment > Confirmation

**Itinerary Details**

Date	Flight	Operated By	Departure	Arrival	Stop	Duration	Aircraft	Class
14 Feb	<a href="#">CX881</a>	Cathay Pacific	LAX 00:05	HKG 07:40 +1	0	15:35	773	Economy Special (S)
21 Feb	<a href="#">CX882</a>	Cathay Pacific	HKG 16:25	LAX 12:55	0	12:30	773	Economy Special (S)

Inflight entertainment (available on CX/KA serviced flights only): [Los Angeles To Hong Kong](#) , [Hong Kong To Los Angeles](#)

**Fare Details**

Total fare	Passenger	Fare	Tax/Surcharge	Asia Miles	Total	AAAdvantage
<b>USD 970.95</b>	Adult x 1	USD 622.00	USD 348.95 ?	0	<b>0</b>	No

▼ Show Currency Converter **Total fare: USD 970.95**

The tax total displayed includes airport taxes, fees, fuel and insurance surcharges; except where airport taxes are collected during check-in. The fare displayed includes the Hong Kong security tax where applicable.

Credit card issuing banks may charge you an international transaction fee, dependent upon country of departure and currency of credit card. Please check with your credit card issuing bank for details of charges.

If you need to transfer between airports, the cost incurred is not included in your quoted fare.

Optional service charges on Cathay Pacific codeshare flights operated by other airlines may be different from those of Cathay Pacific.

For details, please visit the following webpages of carriers operating flights on this itinerary:  
[Cathay Pacific](#)

**Booking Tips:** For Cathay Pacific and Dragonair Economy Class, only fare classes "Y, B, H, K, M, L" and "V" are eligible for

**Taxes and surcharges**

The followings are the taxes and surcharges applicable to your chosen itinerary.

Tax Price	Tax Details	Tax Code
USD 275.60	- Surcharges / charges / fees imposed by carriers	YRVA
USD 5.50	- USA - Customs User Fee	YC
USD 16.70	- USA - International Arrival / Departure Tax	US
USD 16.70	- USA - International Arrival / Departure Tax	US
USD 5.00	- USA - Animal and Plant Health Inspection Fee	XA
USD 7.00	- USA - Immigration User Fee	XY
USD 2.50	- USA - Security Service Fee (September 11th Security Fee)	AY
USD 15.45	- Hong Kong SAR - Air Passenger Departure Tax	HK
USD 4.50	- USA - Passenger Facility Charge	XF
<b>USD 348.95</b>	<b>Total Taxes</b>	

Close