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May 20, 1993

Mr. Paul Curl
Secretary
Washington Utilities and
Transportation Commission
Chandler Plaza Building
1300 Evergreen Park Dr SW
Olympia, Wa. 98504

Re: Legal and Accounting fees incurred by Clark County Disposal, Inc. in
TG-920304, Enoch Rowland d/b/a Kleenwell Biohazard and General Ecology
Consultants

Dear Mr. Curl:

The purpose of this letter is to confirm recent telephone conversations with staff regarding legal fees incurred by Clark County Disposal, Inc. and Buchmann Sanitary Service, Inc. during 1991 and 1992 related to the matter of ENOCH ROWLAND d/b/a KLEENWELL BIOHAZARD AND GENERAL ECOLOGY CONSULTANTS, Cause TG-920304.

As your files will reflect, Clark County Disposal, Inc. and Buchmann Sanitary, Inc. were intervenors in the above-named case and incurred legal and accounting fees in the course of representation in the matter.

During the most recent rate filing by Clark County Disposal, Inc., dockets TG-930104 and TG-930105 legal and accounting fees approximating \$15,000 were disallowed in the general rate filing. It has been Clark County Disposal, Inc.'s position that these costs were expended to defend its G-Certificate, in that the major issue before the Commission was whether the Commission has authority to regulate what the applicant considers to be interstate commerce. Coincidentally, the commodity sought to be transported was infectious waste. Unfortunately, the Commission staff viewed these legal and accounting fees as being expended to protect Clark County Disposal, Inc.'s infectious waste authority and thus denied the expenses from being included in the most recent solid waste rate filing, but rather directed Clark County Disposal, Inc. to include these expenses in its next infectious waste rate filing.

Subsequent information regarding the KLEENWELL matter has been received and reviewed which suggests that those legal fees should have been an allowable cost item during the most recent solid waste filing. Telephone conversations with staff have apparently resolved that legal & accounting costs in the KLEENWELL matter should be amortizable over a three year period in the solid waste rate base of the companies.



Mr. Paul Curl
Page Two
May 20, 1993

Please be advised that during the next rate filing by Clark County Disposal, Inc., the unamortized costs associated with the *KLEENWELL* matter will be included as an adjustment to legal & accounting costs incurred during the test period.

If this interpretation of our conversations does not agree with your understanding, please contact Weldon T. Burton at 206-896-7470 at your earliest convenience.

Yours truly,

A handwritten signature in cursive script, appearing to read "Mark Leichner".

Mark Leichner