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June 12, 2014

Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *Washington Utilities and Transportation Commission v. Waste Control, Inc.*
Docket TG-140560

Dear Mr. King:

Enclosed for filing in the above-referenced docket are the original and two copies of Commission Staff's Motion to Clarify the Scope of WAC 480-07-520(4), Compel Discovery, and Expedited Motion for Extension of Time, and Certificate of Service.

Sincerely,

SALLY BROWN
Senior Assistant Attorney General

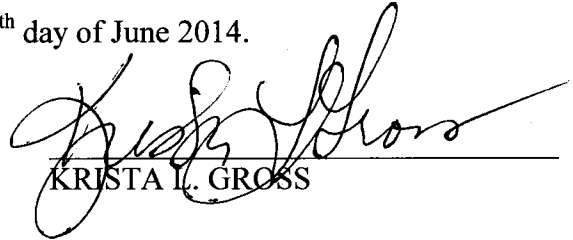
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Enclosure
cc: Parties

2014 JUN 12 PM 1:55

Docket TG-140560
CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached Commission Staff's Motion to Clarify the Scope of WAC 480-07-520(4), Compel Discovery, and Expedited Motion for Extension of Time upon the persons and entities listed on the Service List below via e-mail and by depositing a copy of said document in the United States mail, addressed as shown on said Service List, with first class postage prepaid.

DATED at Olympia, Washington this 12th day of June 2014.



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BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

WASTE CONTROL, INC.,

Respondent.

DOCKET TG-140560

COMMISSION STAFF'S MOTION
TO CLARIFY THE SCOPE OF WAC
480-07-520(4), COMPEL
DISCOVERY, AND EXPEDITED
MOTION FOR EXTENSION OF TIME

2014 JUN 12 PM 1:56

INTRODUCTION

1 Washington Utilities and Transportation Commission Staff (Commission Staff or Staff) files these motions to 1) compel discovery, 2) clarify the application of and scope of WAC 480-07-520(4), and 3) extend the hearing schedule in this docket. Staff requests that the Commission rule expeditiously on Staff's motion for an extension of time to file its rebuttal testimony from June 20 to August 29. After more than eight months, Staff is still working to get the Company to comply with minimum filing requirements. Waste Control, Inc. (Waste Control or Company) persists in its belief that it is sufficient to discuss data requests and responses rather than respond to them in writing, which necessitates these motions from Commission Staff.

I. STAFF MOTION TO COMPEL

2 Commission Staff moves to compel Waste Control to respond to Staff Data Requests 7, 8, and 11. Staff is still reviewing data request responses 3-6 and 9-10 provided on June 3, 2014, and responses 12-13 provided on June 5, 2014.

3 As part of Waste Control's responses to formal Data Requests 3-10, the Company has provided a fifth revised pro forma results of operations spreadsheet "DR 3 and DR 4 - TG-

140560WCI Operations 052214.xls”. Commission Staff also moves to compel Waste Control to provide narrative, with spreadsheet locations, that describe and locate all changes the Company has made to spreadsheet “DR 3 and DR 4 - TG-140560WCI Operations 052214.xls”.

II. DISCOVERY AND MOTIONS TO COMPEL

4 In the context of an adjudicative proceeding, a party may issue written data requests to another party. WAC 480-07-400(2)(b). Data requests are available for parties to seek information that is relevant to the proceeding or may lead to the production of information that is relevant. WAC 480-07-400(3). A party may not object to a data request on the grounds that the information sought will be inadmissible in a hearing; however, it is improper for a party to request data that is unreasonably cumulative or duplicative or more easily and inexpensively obtainable from another source. *Id.* A party must respond to a data request within ten business days after receiving the request. WAC 480-07-405(7)(b).

5 A motion to compel is a discovery motion under WAC 480-07-375. A party’s motion to compel must include the relevant data request, any objection, and any response. WAC 480-07-405(3). In evaluating the scope of a party’s data request, the Commission will examine the limitations of the parties’ resources, the responding party’s interest in the proceeding, and the general scope and importance of the proceeding. WAC 480-07-400(3).

III. SUMMARY OF STAFF’S POSITION

6 Additional information is necessary for Staff to analyze Waste Control’s general rate case filing. In light of that necessity, Staff issued Data Requests 3 through 10 on May 5, 2014 and Data Request 11 on May 8, 2014. Staff principally requested additional financial and operating documents, clarifying information regarding all non-regulated operations, and

corrections of hardcoded values and submission of linked MS Excel spreadsheets as required under WAC 480-07-520(4) and WAC 480-07-140(6).¹ Staff's requests for documents relating to Waste Control's financial status and operating practices are directly at issue in this case. At the very least, all of Staff's requests may lead to the production of relevant information.

7 Waste Control objected to Staff's requests in a series of letters and requested additional time to respond. Staff did not grant additional time.

IV. ARGUMENT

8 The Commission should rule that WAC 480-07-520(4) requires the Company to file spreadsheets that include formulas and linked spreadsheets. The Commission should rule that WAC 480-07-140 (6) requires the Company to file responses to data requests with spreadsheets that include formulas and linked spreadsheets. The Commission recognizes the importance of including all linked files with all formulas and formatting in every spreadsheet intact. The Company is not to include locked, password protected or hidden cells. Hardcoded values that cannot be linked must be cross-referenced so that their sources and destinations are readily identified.

A. Staff's Data Request 11

1. Data Request 11

9 Staff's Data Request 11 asked Waste Control to provide all formulas and externally-linked spreadsheets for all values included in the Company's filing and provide all missing minimum filing requirements. Staff's request included an attached MS Excel spreadsheet listing unsupported values and their locations in the Company's filing. In effect, Staff sought

¹ A complete list of Staff's data requests subject to this motion to compel are attached as Appendix A.

the Company to repair all hardcodes² included with the Company's filing and complete all filing deficiencies. Staff worked with the Company to clarify Data Request 11 from May 9, 2014, to May 14, 2014.

2. Waste Control's Objections to DR 11

10 In a letter dated May 13, 2014, and addressed to Staff's then-counsel Steven W. Smith, Waste Control objected to Staff's Data Request 11 on multiple grounds.³ First, the Company objected under WAC 480-07-140(6)(b)(i)(A), stating that Waste Control's Exhibit JD-8 was exempt from Staff's clarifying requests as a document created by, for, or on behalf of the witness in the proceeding for which no version in the required formatting is available. Second, Waste Control objected under WAC 480-07-140(6)(b)(i)(B), citing "'voluminous material not originally prepared in the required format' which would include cost studies and other spreadsheets that are simply not available in the required format."⁴ Third, the Company appeared to object on the general grounds that WAC 480-07-520 and 480-07-140(6)(b) do not support Staff's request for formulas and calculations to support figures contained in the Company's spreadsheets.

3. Staff Responses to the Company's Objections

i. Discovery Rules are broad and Staff's Request is relevant to the GRC

11 First and foremost, WAC 480-07-400(3) describes the scope of discovery. The rule is indisputably broad, expressly extending discovery to all relevant information or requests that may lead to the production of relevant information. *Id.* Discovery limits relate primarily to

² "Hardcode" is a generic term referring to a value in a spreadsheet that is necessarily the result of a calculation, but for which the formula or supporting information is not provided.

³ The Company has sent three letters to Mr. Smith regarding discovery. They are attached as Appendix B.

⁴ Letter to Steven W. Smith, May 13, 2014, ¶ 4.

unreasonableness or excessive burdens within the context of the proceeding. *Id.* The context of a general rate filing and subsequent adjudicative process is inherently significant. A general rate case is the primary filing type in which the Commission fulfills its statutory obligation to set rates that are fair, just, reasonable, and sufficient. Thus, a regulated company must be prepared to provide supporting formulas and externally-linked documents for all values included its general rate filing.

ii. Waste Control misinterpreted filing requirements

12 In response to Waste Control’s first objection, Staff submits that the Company has confused the terms “format” and “formulas.” The term “format” refers to the supporting program in which the Company created the document and submitted it to Staff. For example, an MS Excel document would be in an .xls or .xlsx format and a MS Word document would be in a .doc or .docx format. WAC 480-07-140(6)(b) and WAC 480-07-520(4) require formats *and* supporting formulas for all figures that resulted from a calculation.

13 The Company submitted its document in .xls format, which meets the Commission’s formatting requirements; however, Waste Control is still obligated to provide supporting formulas. Both rules cited by the Company require filings to include supporting formulas and calculations independent of or in addition to a specific format. *See* WAC 480-07-140(6)(b), WAC 480-07-520(4)(a). Furthermore, the fact that Staff’s data requests reflect filing requirements strongly suggests the information is relevant and the requests are typical for a general rate filing.

14 In response to Waste Control’s second objection, Staff again submits that the Company has confused the terms “format” and “formulas.” The Company’s letter states that its documents include “cost studies and other lengthy spreadsheets that are simply not

available “in the required format.”⁵ The fact that the documents are available as spreadsheets indicates that they are already in the requisite format. Staff’s requests relate to supporting formulas and calculations within the spreadsheet, which are both required under the Commission’s filing requirements and relevant under the Commission’s discovery rules.

15

In response to Waste Control’s third objection, Staff cites to the specific language included in both rules. Under WAC 480-07-520(4)(a), a company’s filing must include, “a detailed pro forma income statement . . . with restating actual and pro forma adjustments, including all supporting calculations and documentation for all adjustments.” Therefore, the rule obligates a company filing a general rate case to provide calculations and externally-linked documents used in support of its filing. WAC 480-07-140(6)(b) states, “spreadsheets displaying results of calculations based on formulas include all formulas.” Under a plain reading of the rule, the Company must generally provide all supporting formulas for any value included with its filing.⁶ Moreover, Waste Control has stated its continuing objection “to any further demands that our filed case is not technically compliant due to hard codes and missing

⁵ Letter to Steven W. Smith, May 13, 2014 ¶ 4.

⁶WAC 480-07-140

(6) Electronic file format requirements. The commission requires electronic versions of all documents filed with the commission, including confidential versions of documents that include confidential information.

(b) Acceptable format. Electronic versions of all documents, including confidential versions of documents that include confidential information, must be filed in .pdf (Adobe Acrobat) format, supplemented by a separate file in .doc, .docx, .docm (MS Word), .xls, .xlsx, .xlsm (Excel), or .ppt, .pptx, .pptm (Power Point) formats, so that spreadsheets displaying results of calculations based on formulas include all formulas, and do not include locked, password protected or hidden cells.

The rule sets forth three requirements as follows:

“Electronic versions of all documents, including confidential versions of documents that include confidential information,”

(1) “must be filed in .pdf (Adobe Acrobat) format,”

(2) “supplemented by a separate file in .doc, .docx, .docm (MS Word), .xls, .xlsx, .xlsm (Excel), or .ppt, .pptx, .pptm (Power Point) formats,”

(3) “so that spreadsheets displaying results of calculations based on formulas include all formulas, and do not include locked, password protected or hidden cells.”

Waste Control, Inc., (WCI or the Company) filed pdf’s (1) and Excel spreadsheets (2), but has not complied with that portion of (3) that requires “so that spreadsheets displaying results of calculations based on formulas include all formulas.

external links.”⁷ The Company’s solution to place itself in compliance was to remove cell references to linked files in the belief that it would not have to provide the linked files; however, by removing cell references to linked files, the Company has created more hardcodes and further impeded Staff’s analysis.⁸

16 Finally, the Commission recently issued a Notice of Bench Requests in the pending *Avista Rate Case* in which the Commission expressly stated that “Hardcoded values that cannot be linked must be cross-referenced so that their sources and destinations are readily identified.” It required that responses “[i]nclude all linked files with all formulas and formatting in every spreadsheet intact (formulas not converted to values or otherwise modified from original) and **do not include locked, password protected or hidden cells.**”⁹ As the Commission stated in its Initial Order Granting Motion to Dismiss and Rejecting Tariff Filing in Waste Control’s previous filing, “Staff is not responsible for making the Company’s case.” Order 05, at ¶ 16.

B. Staff Data Request 11 Regarding the Company’s Response to Hardcoded Values and Linked Spreadsheet

⁷ Letter to Steve W. Smith dated May 15, 2014, Subject: Notification of Delay in Responses and Renewed Objections to External Links Restoration and Hard Code Removals, page 1, paragraph 2.

⁸ The Company’s argument that it is not required to provide “linked” workbooks (also called external links) leads to an absurd result. The Company’s workbook “WCI Operations 040214.xls” contains 41 worksheets, including worksheet “Operations”, WCI’s Results of Operations. The Company argues that instead of filing workbook “WCI Operations 040214.xls”, the Company could separate the 41 worksheets into two workbooks; (1) one workbook (e.g. “Results”), which the Company would file with the commission, that contains only one worksheet “Operations”, linked to (2) a second workbook (e.g. “Supporting Data and Calculations”), which the Company would not file with the commission, that contains all of the other 40 worksheets, and all of the supporting data and calculations. Alternatively, each of the other 40 worksheets could be created in a separate workbook “linked” to the workbook “Results” – worksheet “Operations”. Either way, the commission would have no supporting data and no calculations.

Even if the company’s argument was sound and the rule does not require WCI to provide linked workbooks, staff requested all linked workbooks first in Informal Data Request 1, April 23, 2014, and follow-up Formal Data Request 11, issued on May 8, 2014.

⁹ *Washington Utilities and Transportation Commission v. Avista Corporation dba Avista Utilities*, Dockets UE-140188 and UG-140189, Notice of Bench Requests (June 2, 2014).

17 To illustrate the Company's response to Staff's request to correct hardcoded values and provide linked spreadsheets, the following is a list of three scenarios from Waste Control's filing, which demonstrate how it fails to comply with the rule. In the examples below, Staff refers to "TG-140560 WCI Operations 050114 050914 051314.xls", provided by Waste Control, Inc., May 13, 2014, in response to Formal Data Request 11, as follow-up to Informal Data Request 1:

1. Undemonstrated Proposed Rate -

Tab: Price Out
Cell: K12
Cell Content: 17.15375

18 **Complies with the Rule:** No. The K12 cell content, 17.15375, is a result of a calculation based on a formula but the spreadsheet does not include the formula. The hardcoded value extends five decimal places to 375 one-thousandths and was linked to a file in prior versions of this workbook. The value should still be linked and supported. Additionally, the hardcoded value is not cross-referenced so that its source and destination is readily identified. Waste Control verbally refers Staff to a file for the supporting formulas.

19 **Staff's Examination:** See "Table 1 – Undemonstrated Proposed Rates", attached as Appendix C, for illustration. The Price-out includes proposed calculated rates that are hardcoded values. Staff cannot determine if 17.15375 is reasonable for that level of service. The impact of this type of rate design is that it pushes the entire burden of proof on Staff to demonstrate that the proposed rates are fair, just, reasonable, and sufficient.

20 In initially filed Excel workbook "WCI Operations 040214.xls", cell K12 was linked to file "WCI Operations 032914.xls", tab "CostStudy", cell BG41. On May 8, 2014, Staff issued Formal Data Request 11, which requested that Waste Control correct all hardcoded values and provide all linked files.

21 In response to Data Request 11, Waste Control provided Excel workbook “TG-140560 WCI Operations 050114 050914.xls”, where cell K12 was linked to file “WCI Operations w cos 050114.xls”, tab “CostStudy”, cell BG41.

22 Again, Staff asked the Company to provide all linked files. In response, the Company provided Excel workbook “TG-140560 WCI Operations 050114 050914 051314.xls” where Waste Control removed all but one reference to linked files, which created additional hardcoded values throughout the entire workbook.

23 On May 14, 2014, Waste Control provided a new Excel workbook “TG-140560 Rate design 051414.xlsx” to support its rate design instead of providing Staff with the requested Excel workbooks “WCI Operations 032914.xls” and “WCI Operations w cos 050114.xls”. The workbook “TG-140560 Rate design 051414.xlsx” contains 168 hardcoded values.

2. Undemonstrated Land Rents Expense -

Tab: Wp-13 Rents
Cell: C21
Cell Content: 13843

24 **Complies with the Rule:** No. This is a result of a calculation based on a formula but the spreadsheet does not include the formula. The hardcode value was linked to a file in prior versions of this workbook and should still be linked. Additionally, the hardcoded value is not cross-referenced so that its source and destination is readily identified.

25 **Staff’s Examination:** See “Table 2 – Undemonstrated Land Rents Expense”, attached as Appendix D, for illustration. Land rents is the amount that Waste Control proposes to include in rates for rents paid to its affiliates Heirborne Investment, LLC (or HBI) and Heirborne II Investment, LLC (or HBII). Tab “Wp-13 Rents” contains hardcoded values. This is because the Company has removed the links between “TG-140560 WCI Operations

050114 050914 051314.xls” and “Land rent calculation.xls”. The impact of this adjustment is approximately \$125,000.

26 On April 3, 2014, Waste Control initially filed pro forma “WCI Operations 040214.xls”, tab “Wp-13 Rent”, and cells C21:C30 were linked to file “Land rent calculation.xls”. On May 2, 2014, staff requested linked file “Land rent calculation.xls”. On May 5, 2014, the Company provided file “Land rent calculation.xls.” This file has 108 hardcoded values. Staff needs the formulas in order to determine if the affiliate land rents are reasonable.

3. Undemonstrated Rate Design -

Tab: Price Out
Cell: K25
Cell Content: =K12-0.25

27 **Complies with the Rule:** No. This is a result of a calculation based on a formula but the spreadsheet does not include the formula or a note as to the rationale for minus 0.25.

28 **Staff’s Examination:** The Price Out includes proposed calculated rates based on formulas that contain hardcoded values. Staff cannot determine if the minus \$0.25 is reasonable without the formula or a note discussing the purpose of minus \$0.25. The impact of this type of rate design is that it pushes the entire burden of proof on Staff to demonstrate that the proposed rates are fair, just, reasonable, and sufficient.

C. Staff Data Request 7 – Missing Company Adjustment Narrative

29 On June 03, 2014, the Company filed 206 pages and 4 workbooks that total 44 worksheets of data responses, all of which were due May 19, 2014. Although Staff is still reviewing these responses the following is an example of ongoing problems.

30 Formal Data Request 7 (DR 7) issued May 5, 2014, requested a response to 17 Company adjustments. The responses were due May 19, 2014. On May 15, 2014, the

Company advised Staff that it would provide a delayed response on May 23, 2014. On June 03, 2014, the Company responded. However, the Company's response partially addressed only six of the 17 adjustments; (1) reduction in depreciable asset costs, (2) part of RC-2 Labor reclass, (3) the contribution portion of R-6 Franchise/Dues and Subscription/Dues Non-deductible/Travel/Contributions/Employee Relation, (4) P-2 Total Rate Case Costs, (5) P-3 Rate Case Cost Amortized, and (6) P-4 Fuel.

31 The Company's response to the six adjustments is a copy of the Company's May 16, 2014, summary report of the May 15 and 16 Technical Conference. The Administrative Law Judge directed the Technical Conference to identify differences between the Company's two results of operations filings. Both the discussion and the Company's summary report addressed only differences between the Company's two results of operations and two Lurito-Gallagher calculations. There is nothing in the Company's response more recent than May 16, 2014.

Staff's review of the Company's response to Data Request 7:

32 Waste Control's response refers to "attached spreadsheets and computations" but does not provide file names to clarify the Company's response. After reviewing the file names of 24 files in response to Formal Data Requests 3 through 10, Staff was able to identify the following files in Waste Control's response to DR 7: "WKG-#4893538-v1-TG-140560_Company_Response_to_DR_7.DOCX", "DR 7 Results of Operation comparison 051514.xlsx", "DR 7 TG-140560 LG comparison 051614.xlsx", and "DR 7 TG-140560 Lurito-Gallagher comparison 051614.docx". The Company's paper copy response included document "TG-140560 Response to Comparison 051614.docx", which was not provided in

electronic form. Staff has reviewed these files. The Company's response to DR 7 is non-responsive.

33 The Company provides several narratives implying that the Staff and Company representatives talked about these issues and there is no need to respond in writing.

34 May 23, 2014, Cover Letter addressed to Mr. Steven Smith, Assistant Attorney General, regarding Company Responses to Staff Data Request Nos. 3-10 as Qualified in Previous Letters from the Company dated May 13, 2014, May 15, 2014, and May 19, 2014:

“Some Responses were previously specifically addressed in the lengthy technical conference between Staff and the Company last week where the parties walked through detailed calculations, explanations, and cell locations for the questions posed in interpreting the Company's supporting work papers in the April 4, 2014 general rate case.”

Company's Response to Data Request 7:

“By way of answer to UTC Staff Data Request No. 7, the company provides the attached spreadsheets and computations devolving from the technical conference which occurred between staff and the Company on May 15 and 16, 2014 in a series of lengthy telephone calls and which addressed the “discrepancies” between TG-131794 and TG-140560 and the description and explanation of the key adjustments generally referenced in DR 7.”

35 The Company's response to DR 7 continues: “We trust the above resolves the questions raised in DR 7, including the provision of the location, explanation and calculation backups for the adjustments.”

36 Staff responds “No.” The Company’s response is simply nonresponsive and unacceptable. The purpose of a data request is to obtain information which is not contained in the work papers. Verbal conversations are not a substitute for written responses to written data requests.

D. Staff Data Request 8 – Land Rent Adjustment

37 In letter to Steve W. Smith, dated May 19, 2014, the Company objected to formal Data Request 8,

“The Company generally objects to this Data Request to the extent that it is redundant of the responses to Staff Data Request Nos. 2 and 8 in TG-131794. As I understand, this adjustment has now also been explained in the reconciliation spreadsheet prepared by the Company and submitted to Staff on May 16, 2014 in connection with the income statement column AK row 73 adjustment description. Particularly with respect to narrative describing the used and usefulness of itemized property and the CWIP account, the Company would point to its responses in March, 2014 both in original and follow-up/clarification response contexts, which attempted at some length to provide more information on the properties at issue. (See, for instance, the description in "Company response" to Staff Data Request No. 2, TG-131794, March 3, 2014). The Company believes that in the context of narrative, including reference in the supplemental testimony of Jackie Davis of April 4, 2014 (Exhibit JD-11T), it has fully addressed these adjustments and will only be providing additional computational background thereto.”

38 The technical conference did not include discussion on the used and usefulness of rented property or construction activities. The “CWIP account” workbook¹⁰ the Company refers to does not include a detailed narrative on the used and usefulness of rented property or construction activity. The workbook contained a segment of a general ledger that showed construction costs in a capital work in progress account. The segment of a general ledger included a brief description but did not include detailed descriptions.

¹⁰ Staff interprets the above Company statement to refer to workbook “DR 2 CWIP.xls”; however, as noted above, “DR 2 CWIP.xls” does not include a detailed narrative on the used and usefulness of rented property or construction activity. The Company also provided additional construction information in workbook “Land Rent Calculations.xls” under the tab “Boneyard Imp” in cells K46, K55, K60, and K67, but the Company did not provide detailed descriptions.

39 The Company’s response to DR 8 in file “WKG-#4894255-v1-TG-140560_Company_Response_to_DR_8.DOCX” is non-responsive.¹¹ Waste Control’s response to question (b) refers to Staff Data Request Nos. 2 and 8 in TG-131794, but does not state whether they are referring to the informal or formal data request series. Staff has reviewed both TG-131794 informal and formal data requests 2 and 8 and believes the Company is referring to UTC Staff Data Request No. 2 and UTC Staff Data Request No. 8.

40 The Company’s response to TG-131794 UTC Staff Data Request No. 2 is non-responsive for three reasons: (1) Staff did not repeat this question in TG-140560 formal “UTC STAFF DATA REQUEST NO. 13”, thus the Company has not confirmed its previous response for inclusion into TG-140560, (2) Staff’s question (a) asked only about parcel 10068 and not the remaining 12 parcels (where TG-140560 is asking for the used and usefulness of all property included in land rents), and (3) the Company’s response to Staff’s question (b) is non-responsive because its workbook response, “DR 2 CWIP.xls” does not include detailed descriptions regarding all construction that took place on parcel 10068.

41 The Company’s response to TG-131794 UTC Staff Data Request No. 8 is non-responsive for one reason. The question requests information on square footage of rented properties. In the prior request, Staff did not ask for, nor did the Company provide, a detailed narrative regarding the used and usefulness of all the itemized properties included in the supporting work book(s); and a detailed narrative regarding any construction that took place, during the test year to April 3, 2014, on all the itemized properties included in the supporting work book(s).

V. MOTION FOR EXTENSION OF TIME

¹¹ The Company’s response to DR 8 is attached to this motion as Appendix E.

42 Commission Staff moves for an extension of time to file its rebuttal testimony in response to Waste Control, Inc.'s general rate case filing. Staff requests an extension until August 29, 2014, to file its rebuttal testimony. Staff further requests the Commission shift the remaining procedural schedule to accommodate the proposed extension. Commission Staff reserves the right to file a second motion for an extension of time within which to file its rebuttal testimony in the event Waste Control persists in being non-responsive to Staff's data requests.

VI. WAC 480-07-385

43 Under WAC 480-07-385, any party may request a continuance or extension of time. The Commission will consider whether the moving party has shown good cause and whether prejudice to other parties or to the Commission will result from such a continuance. The Commission should grant Commission Staff's request for an extension of time.

VII. SUMMARY OF STAFF'S POSITION

44 The Commission should grant Staff's motion for an extension due to the complexity and unique nature of the filing, outstanding data requests, and an unexpected change in Staff's counsel. First, Waste Control's current rate filing derives from a previous filing which the Commission dismissed.¹² The Company largely re-filed its initial case with supplemental documentation and testimony that significantly altered the Company's proposed revenue requirement. As a result, Staff must navigate both the Company's previous filing and the supplemental documentation to understand the distinctions and arguments Waste Control is putting forward. Second, Staff has issued a series of data requests and, even absent the Company's objections, Staff did not receive responses within a ten-day time frame. More

¹² Waste Control's previous filing is Docket TG-131794.

recently, Staff has issued subsequent data requests that also remain outstanding. Staff cannot complete its analysis or testimony absent the Company's complete responses and sufficient time to review those responses. Third, due to unforeseen circumstances, Staff's initial counsel was unable to continue representation after May 21, 2014. Therefore, the circumstances demonstrate good cause for an extension, and the absence of an extension poses potential prejudice to Staff's case.

VIII. ARGUMENT

A. Complexity of the Filing in Light of Previous Dismissal

45 Waste Control filed this case as a result of the dismissal of the Company's previous rate filing. The present filing is consequently more complex and voluminous because it includes the Company's previous filing in its entirety as well as supplemental documentation and testimony. Moreover, at the Company's request, the current rate case went to suspension and into an adjudicative proceeding soon after filing. Staff did not have the typical 45 days to review the filing and work with the Company in an informal process. Staff requires additional time to navigate Waste Control's filing, receive and review responses to data requests, and develop rebuttal testimony.

B. Delayed Responses to Data Requests

46 In addition to the unique nature of the filing, Waste Control did not respond to Staff's Data Requests within a ten-day time period. Staff issued Data Requests 3 through 10 on May 5, 2014. The Company responded with a request for additional time and a series of objections in letters dated May 13, 15, and 19.¹³ Data Requests 7 and 8 remain outstanding.¹⁴ Staff is still reviewing responses to Data Requests 3-6 and 9-10.

¹³ The Company's objection letters are attached to this document as Appendix B.

47 Staff issued formal Data Request 11 on May 8, 2014. Data Request 11 requested Waste Control to provide all supporting formulas and links to supporting spreadsheets for all values in the Company's filing. Staff's request is in accordance with the Commission's filing requirements that all spreadsheets displaying results of calculations based on formulas include all such formulas.¹⁵ Waste Control's filing still includes several hundred hardcodes and multiple links to external spreadsheets the Company has not provided.

48 Staff issued data request numbers 12 and 13 on May 22, 2014. Staff also issued data request numbers 14 through 19 on May 29, 2014. Requests 3-6, 9-10, and 12-13 are still being reviewed by Staff and 14-19 remain outstanding.

49 Even if the Commission were to accommodate the Company's objections to certain Staff requests, several of Waste Control's responses were delayed or remain outstanding. If the Company requires multiple weeks to accumulate and provide information, Staff requires at a minimum an equal amount of time to review the responses prior to developing rebuttal testimony. In order to avoid prejudice, the Commission should grant Staff an extension of time to receive additional responses and further review information the Company has provided to date.

C. Change of Counsel Due to Unforeseen Circumstances

50 Due to unforeseen circumstances, Staff's initial counsel was unable to continue representation beyond May 21, 2014. Staff and initial counsel learned of the circumstances only 48 hours in advance. As noted above, this particular filing is unique, complicated, and the relevant record goes all the way back through Waste Control's previously dismissed rate filing. Consequently, transition of counsel slowed communications and procedural motions.

¹⁴ The requests themselves are included as Appendix A to this document.

¹⁵ See WAC 480-07-520(4) and WAC 480-07-140(6)(b)

Substitution of counsel as a result of unforeseen circumstances further establishes good cause to support Staff's motion for an extension of time.

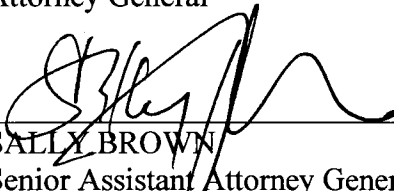
IV. CONCLUSION

51 For the above reasons, the Commission should grant Staff's motions to compel and extend the hearing schedule.


DATED this 11th day of June 2014.

Respectfully submitted,

ROBERT W. FERGUSON
Attorney General



SALLY BROWN
Senior Assistant Attorney General



BRETT SHEARER
Assistant Attorney General

Counsel for Washington Utilities and
Transportation Commission Staff

APPENDIX A

UTC Staff Data Requests 7, 8 and 11

UTC STAFF DATA REQUEST NO. 7:

WCI's Supplemental Testimony of Jackie Davis did not provide adequate descriptions for all adjustments in files "TG-140560 Waste Control_#4824845-v2-Exhibit_JD-11_(4_3_14).xls" and "WCI Operations 040214.xls." Please provide descriptions for adjustments to cost of debt, reduction in depreciable asset costs, RC-1 Contract Hauling and the allocations to the City of Kalama, RC-1A City of Kalama Disposal Fees, RC-2 Labor reclass, RC-3 Woodland Disposal fee Re-classes, R-6 Franchise/Dues and Subscription/Dues Non-deductible/Travel/Contributions/Employee Relation, R-6A Office Supplies, R-6B Actual Bad Debt, R-6C Other Expenses, R-6D Utilities, R-6F Tires, R-6G Property Tax, P-2 Total Rate Case Costs, P-3 Rate Case Cost Amortized, P-4 Fuel Adjustment, and P-5 Residential and Commercial Disposal Increase and include in the description the following:

- a. Adjustment number
- b. A description of what the company is proposing to adjust
- c. A description of why the company is proposing the adjustment
- d. The amount of the adjustment to regulated operations
- e. Provide the file location (file, tab, cell/cell range) of the adjustment and **all** supporting calculations

UTC STAFF DATA REQUEST NO. 8:

In files "TG-140560 Waste Control_#4824845-v2-Exhibit_JD-11_(4_3_14).xls" and "WCI Operations 040214.xls," WCI proposes an adjustment to account "Land Rent" and did not provide all the supporting work books and complete narrative on rented properties. Please provide:

- a. All supporting work book(s);
- b. Detailed narrative regarding the used and usefulness of all the itemized properties included in the supporting work book(s);
- c. Detailed narrative regarding any construction that took place, during the test year to April 3, 2014, on all the itemized properties included in the supporting work book(s).

UTC STAFF DATA REQUEST NO. 11

Please refer to Excel file "Formal DR 11 follow-up to DR1.xlsx" for all filing deficiencies and the five hardcode summary Excel files for the locations of identified hardcodes. Please provide all of the requested information. Staff is still reviewing two files the company provided on May 2, 2014. Staff will provide the remaining two hardcode summary files by the next business day. For all files (received or newly filed) please correct them to comply with WAC 480-07-140(6)(b): for every hardcode, provide the source or calculation, and provide all externally linked files.

If the company provides externally linked files that themselves contain hardcodes or external links, (1) for every hardcode, provide the source or calculation, and (2) provide all externally linked files.

In short, we request (1) a complete set of all files, including all externally linked files and (2) an accurate set of all files - all hardcodes are identified as to source or, if the result of a calculation, include that calculation.

Additionally, staff requests that the company identify the revised file version with a different file name. File name example: original submitted April 3, 2014 – file name, “TG-140560 Waste Control_JD-7.xlsx”, revised submitted May 2, 2014 – file name, “TG-140560 Waste Control_JD-7 050214.xlsx”. Please do not use special characters in the file names.

Attachments:

“Formal DR 11 follow-up to DR 1.xlsx”

“hardcode summary DR 7 JD 3 Company Adjusted Proforma 050214.xls”

“hardcode summary JD 7 050214.xlsx”

“hardcode summary Land rent calculation.xlsx”

“hardcode summary staff GL and Requested Schedules.xlsx”

“hardcode summary WCI Operations 050214.xlsx”

APPENDIX B

**Letters to Steve W. Smith
from David Wiley
dated May 13, 15 and 19, 2014**

May 13, 2014

45680.0103

VIA EMAIL AND FIRST CLASS MAIL

Steve W. Smith, Assistant Attorney General
Washington Utilities and Transportation Commission
P.O. Box 40128
1400 S. Evergreen Park Dr. SW
Olympia, WA 98504-7250

Re: Docket No. TG-140560 – UTC Staff Data Request No. 11 to Waste Control, Inc. - *Washington Utilities and Transportation Commission v. Waste Control, Inc.*, G-101; Initial Objection by Waste Control, Inc.

Dear Mr. Smith:

Pursuant to WAC 480-07-405(6)(a), we are objecting to the continuing overbroad interpretation of WAC 480-07-140(6) we perceive by the Staff in conjunction with the general rate proceeding solid waste collection company rules at 480-07-520 and the Company's filed rate case. For the purposes of this objection initially, we are objecting to the continuing hard code and external link references to Exhibit JD-8. Exhibit JD-8 was clearly submitted to supplant the direct examination testimony of Jackie Davis and, as previously indicated, Exhibit JD-8 is formally described at Exhibit JD-1T, page 12, lines 8-16, in the Direct Examination Testimony of Jackie Davis, simply to support the previous Staff allowance of \$80,250 in affiliate rents (before removal of Kalama revenues) noting that previous adjustment. The Company was not the sole creator nor author of that pro forma and, indeed, that pro forma is not being offered for the accuracy of the calculations but solely to establish the amount of affiliated rents allowed in the 2008/2009 general rate case.

Apparently the Staff now believes that because Exhibit JD-8 includes some hard codes or unlinked sources, that is unacceptable. However, under WAC 480-07-140(6)(b)(i)(A), an exemption would appear applicable here as this was not a document "created by, for, or on behalf of that party to or witness in *the proceeding* for which no version in the required formatting is available." [Emphasis added.] In other words, this was an amalgam document not from this proceeding but the prior one in which many of the hidden cells and unlinked external sources were derived from *Staff* computations and spreadsheets which again are not being offered for the truth of the calculations reflected, but merely as the source of the testimony on the previous rent allowance line item in the 2009 rate case.

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Steve W. Smith, Assistant Attorney General
Washington Utilities and Transportation Commission
May 13, 2014
Page 2

Because the Company will never be able to satisfy such a pristine interpretation of WAC 480-07-160's applicability in the circumstance, (i.e. an Exhibit from a previous rate case that it was not solely responsible for creating), that Exhibit would never appear to qualify under the current Staff interpretation of the application of the rule.

The Company also generally objects under WAC 480-07-140(6)(b)(i)(B) to production of "voluminous material not originally prepared in the required format" which would include cost studies and other lengthy spreadsheets that are simply not available "in the required format." Insistence upon their provision, as with others, will only delay and materially impact the eroding financial circumstance of the regulated Company which the Staff needs to consider carefully here.

Importantly, we also fail to grasp the Staff's steadfast insistence that WAC 480-07-140(6)(b) mandates that all exhibits and spreadsheets in solid waste general rate cases provide external linked sources. We do not see that requirement anywhere in the other applicable rule, WAC 480-07-520. Ironically, we do see that WAC 480-07-510(3)(c) for electric, natural gas pipeline and telecom general rate cases has a requirement for "... all formulas and *linked spreadsheet files*" [Emphasis added]. Unless we've missed something, that appears conspicuously absent from WAC 480-07-520 and, the only reference to formulas being shown reflected in calculations is contained in WAC 480-07-140(6)(b), under the "acceptable format" subparagraph.

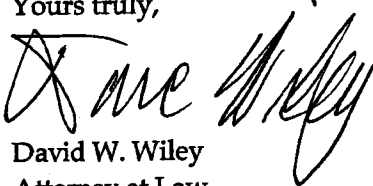
I hope Staff is not seeking to engraft that precise language by way of some "rule of general applicability" here in insisting upon a requirement that the rule Staff repeatedly cites lacks. In other words, I trust that further progress on this case will not be held in limbo or otherwise sacrificed on a literal rule interpretation altar that does not appear to reflect what the Staff is insisting upon here.

I understand that Staff and the Company's accountants may be trying a compromise which substitutes unlinked external link references with source data. While that is duly acknowledged, we still think it important to raise our formal objections above on the basis of the cited rule provisions in light of Staff's continuing rule interpretations in the context of Exhibit JD-8 and other spreadsheets noted by Staff in Data Requests.

Steve W. Smith, Assistant Attorney General
Washington Utilities and Transportation Commission
May 13, 2014
Page 3

Finally, we continue to anticipate good faith efforts by both sides in movement toward completion of Staff's review of the refiled rate case and substantive resolution of the underlying case.

Yours truly,



David W. Wiley
Attorney at Law
(206) 233-2895
dwiley@williamskastner.com

DAV:lct

cc: Client
James K. Sells, Esq.
Jackie Davis, CPA

May 15, 2014

45680.0103

VIA EMAIL AND FIRST CLASS MAIL

Steve W. Smith, Assistant Attorney General
Washington Utilities and Transportation Commission
P.O. Box 40128
1400 S. Evergreen Park Dr. SW
Olympia, WA 98504-7250

RECEIVED

MAY 19 2014

ATTY GEN DIV
WUTC

Re: Docket No. TG-140560 – UTC Staff Data Request Nos. 3-10 to Waste Control, Inc. - *Washington Utilities and Transportation Commission v. Waste Control, Inc.*, G-101; Notification of Delay in Responses and Renewed Objections to External Links Restoration and Hard Code Removals

Dear Mr. Smith:

With the total Company focus since the April 30, 2014 prehearing conference on the form of the spreadsheets and supporting workpapers submitted in behalf of the refiled general rate case and attempts to work through the Staff's successive objections to the "surface view" of these data, we have only Tuesday begun to turn to answering Staff Data Request Nos. 3-10. Today, as you know, is also the scheduled "technical conference" between the accountants and we trust resolution of all the recurring concerns on formatting of the workpapers can be resolved at that conference.

Based on our letter of May 13, 2014 and our initial objections to Staff Data Request No. 11, and barring any countervailing authority to consider from the Staff, we will be objecting to any further demands that our filed case is not "technically compliant" due to hard codes and missing external links.¹

Thus, in addition to notifying you now under WAC 480-07-405(7) of a delay in responses until Friday, May 23, 2014, we are objecting to any and all of the outstanding Staff Data Request Nos. 3-11 insofar as they explicitly and implicitly involve further hard code data removal and/or restoration of the external links that exceed the applicable procedural rule requirements in WAC 480-07-140(6) and WAC 480-07-520(4). If Staff intends to pursue this interpretation for all spreadsheets and workpapers seeking

¹ Also, despite the industry's request at the initial general rate rulemaking session of January 15, 2014 for copies of the software program being utilized by Staff to identify alleged spreadsheet violations under WAC 480-07-140(6)(b), we have yet to receive any copy of that program. However, as noted, we would not necessarily agree with its indicated results regarding hard codes and external links since those "formatting deficiencies" are apparently not recognized by rule for solid waste general rate cases. A prospective data request addressed to that software program might well provide further clarification.

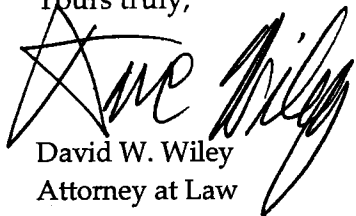
Steve W. Smith, Assistant Attorney General
Washington Utilities and Transportation Commission
May 15, 2014
Page 2

removal of hard codes and linkage of external sources for *previous* rate case exhibits "in the proceeding," (meaning Docket No. TG-140560), perhaps the two of us can prepare a stipulation to address to the administrative law judge or an appointed discovery master on these issues.

As noted, we are now proceeding through the various voluminous numbered subparts of Data Request Nos. 3-10 and we will let you know if we have any further specific objections within the requisite time period.

Thank you for your attention to this matter.

Yours truly,

A handwritten signature in black ink, appearing to read "David W. Wiley". The signature is stylized and written over a large, faint star-shaped watermark.

David W. Wiley
Attorney at Law
(206) 233-2895
dwiley@williamskastner.com

DAV:lct

cc: Client
James K. Sells, Esq.
Jackie Davis, CPA

MAY 22 2014

ATTY GEN DIV
WUTC

45680.0103

May 19, 2014

VIA EMAIL AND FIRST CLASS MAIL

Steve W. Smith, Assistant Attorney General
Washington Utilities and Transportation Commission
P.O. Box 40128
1400 S. Evergreen Park Dr. SW
Olympia, WA 98504-7250

Re: Docket No. TG-140560 – *Washington Utilities and Transportation Commission v. Waste Control, Inc.*,
G-101; Objections to Identified Staff Data Request Nos. 3-10 under WAC 480-07-405(6)(a)

Dear Mr. Smith:

While we continue to work on the above Staff Data Request Responses, I wanted to follow up our letter of May 15, 2014 to you to note the following continuing concerns/objections with specific elements of those Data Requests.

UTC Staff Data Request No. 3 - Route Study and Separation of Cost Data

As noted in our earlier letter, we are presently compiling material responsive to this and the balance of the Staff Data Request Nos. 3-10. We would note, however, that WAC 480-07-520(4) does not contain a requirement for a cost of service study, comparable to WAC 480-07-510(6), in order to support a solid waste general rate case filing. Thus, to the extent this request causes us to go beyond the requirement of the rule, we would generally object thereto should the Staff have subsequent concerns with the level of detail provided on the cost of service data which has been or will be provided responsive to Staff Data Request No. 3.

UTC Staff Data Request No. 5(d) – Bond Documents/Covenants/Contracts

The Company objects to UTC Staff Data Request No. 5(d) to the extent that it is burdensome and redundant of previous Data Request responses referenced on page 2 of UTC Staff Data Request No. 5. Notwithstanding that objection, we have made inquiry to Union Bank to receive copies of the bond purchase contract, official statement for the bonds or tax exemption and non-arbitrage certificate. We will provide any detail in addition to the voluminous documents previously supplied on or about March 10, 2014, in response in TG-131794, to this new request.

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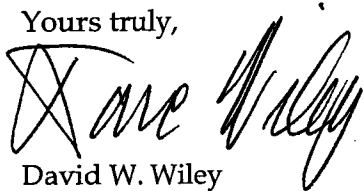
Steve W. Smith, Assistant Attorney General
Washington Utilities and Transportation Commission
May 19, 2014
Page 2

UTC Staff Data Request No. 8 – Land Rent Adjustment

The Company generally objects to this Data Request to the extent that it is redundant of the responses to Staff Data Request Nos. 2 and 8 in TG-131794. As I understand, this adjustment has now also been explained in the reconciliation spreadsheet prepared by the Company and submitted to Staff on May 16, 2014 in connection with the income statement column AK row 73 adjustment description. Particularly with respect to narrative describing the used and usefulness of itemized property and the CWIP account, the Company would point to its responses in March, 2014 both in original and follow-up/clarification response contexts, which attempted at some length to provide more information on the properties at issue. (See, for instance, the description in "Company response" to Staff Data Request No. 2, TG-131794, March 3, 2014). The Company believes that in the context of *narrative*, including reference in the supplemental testimony of Jackie Davis of April 4, 2014 (Exhibit JD-11T), it has fully addressed these adjustments and will only be providing additional computational background thereto.

Again, these objections are submitted in the abundance of caution to avoid any misunderstanding with the Staff as to what the Company believes are appropriate inquiries under applicable WUTC discovery rules. I invite any further clarification/confirmation of the above understandings.

Yours truly,



David W. Wiley
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dwwiley@williamskastner.com

DAV:lct

cc: Client
James K. Sells, Esq.
Jackie Davis, CPA

APPENDIX C

Table 1 - Undemonstrated Proposed Rate

Table 1 - Undemonstrated Proposed Rate

| | <u>Date Requested</u> | <u>Date Filed</u> | <u>File Versions</u> | <u>File Name</u> | <u>Tab</u> | <u>Cell</u> | <u>Cell Content</u> | <u>Type</u> |
|-------------------------------------|-----------------------|-------------------|----------------------------|---|------------|-------------|---|--------------------|
| Waste Control, Inc., Initial Filing | N/A | April 3, 2014 | 1 st - Original | WCI Operations 040214.xls | Price Out | L12 | =+H:\T_TO_Z\WASTE COMPANY_GROUP\WACC0252 - Waste Control, Inc-1633\Rate Cases\2014 Rate Case\WCI Operations 032914.xls]CostStudy\1BG41 | Linked to Filed |
| Staff Informal Data Request 1 | April 23, 2014 | May 1, 2014 | 2 nd - Revised | WCI Operations 050114.xls | Price Out | L12 | =+H:\TG-140560 (GRC)\Data Requests\Data Requests\Informal DR 1\WCI Operations w cos 050114.xls]CostStudy\1BG41 | Linked to File |
| Staff Formal Data Request 11 | May 8, 2014 | May 9, 2014 | 3 rd - Revised | TG-140560 WCI Operations 050114 050914.xls | Price Out | L12 | =+H:\T_TO_Z\WASTE COMPANY_GROUP\WACC0252 - Waste Control, Inc-1633\Rate Cases\2014 Rate Case\Data Requests to Us\DR 1\WCI Operations w cos 050114.xls]CostStudy\1BG41 | Linked to File |
| Staff Formal Data Request 11 | May 8, 2014 | May 13, 2014 | 4 th - Revised | TG-140560 WCI Operations 050114 050914 051314.xls | Price Out | L12 | 17.15375* | Hardcoded Value |

* 17.15375 is one of over 100 such hardcoded values which were linked to a file in prior versions of this workbook (as shown above) and should still be linked. Additionally, the hardcoded values are not cross-referenced so that their sources and destinations are readily identified. Instead, Waste Control, Inc., verbally referred Staff to file "TG-140560 Rate design 051414.xlsx" for the supporting calculations, essentially telling staff to go find them. Also, this number is clearly the result of a calculation. The smallest unit of US currency is one cent – one one-hundredth of a dollar. This number is a service rate that is published at 375 one-thousands (.3750) of one cent.

APPENDIX D

Table 2 - Undemonstrated Land Rents Expense

Table 2 - Undemonstrated Land Rents Expense

| | <u>Date Requested</u> | <u>Date Filed</u> | <u>File Versions</u> | <u>File Name</u> | <u>Tab</u> | <u>Cell</u> | <u>Cell Content</u> | <u>Type</u> |
|-------------------------------------|-----------------------|-------------------|----------------------------|---|------------|-------------|---|-----------------|
| Waste Control, Inc., Initial Filing | N/A | April 3, 2014 | 1 st - Original | WCI Operations 040214.xls | Wp-13 Rent | C21 | =H:\T_TO_Z\WASTE COMPANY\GROUP\WACC0252 - Waste Control, Inc-1633\Rate Cases\2014 Rate Case\Land rent calculation.xls]1150 3rd Ave - Comm\1\C15 | Linked to File |
| Staff Informal Data Request 1 | April 23, 2014 | May 1, 2014 | 2 nd - Revised | WCI Operations 050114.xls | Wp-13 Rent | C21 | =H:\T_TO_Z\WASTE COMPANY\GROUP\WACC0252 - Waste Control, Inc-1633\Rate Cases\2014 Rate Case\Land rent calculation.xls]1150 3rd Ave - Comm\1\C15 | Linked to File |
| Staff Formal Data Request 11 | May 8, 2014 | May 9, 2014 | 3 rd - Revised | TG-140560 WCI Operations 050114 050914.xls | Wp-13 Rent | C21 | =H:\T_TO_Z\WASTE COMPANY\GROUP\WACC0252 - Waste Control, Inc-1633\Rate Cases\2014 Rate Case\Land rent calculation.xls]1150 3rd Ave - Comm\1\C15 | Linked to File |
| Staff Formal Data Request 11 | May 8, 2014 | May 13, 2014 | 4 th - Revised | TG-140560 WCI Operations 050114 050914 051314.xls | Wp-13 Rent | C21 | 13843** | Hardcoded Value |

**13843 is one of 10 such hardcoded values which were linked to a file in prior versions of this workbook (as shown above) and should still be linked. Additionally, the hardcoded values are not cross-referenced so that their sources and destinations are readily identified.

APPENDIX E

UTC Staff Informal Data Request No. 8

REQUESTED BY: Melissa Cheesman

RESPONSE: Jackie Davis, CPA (360) 425-8000

WITNESS: Jackie Davis, CPA (360) 425-8000

UTC STAFF INFORMAL DATA REQUEST NO. 8: In files "TG-140560 Waste Control_#4824845-v2-Exhibit_JD-11_(4_3_14).xls" and "WCI Operations 040214.xls," WCI proposes an adjustment to account "Land Rent" and did not provide all the supporting work books and complete narrative on rented properties. Please provide:

- a. All supporting work book(s);
- b. Detailed narrative regarding the used and usefulness of all the itemized properties included in the supporting work book(s);
- c. Detailed narrative regarding any construction that took place, during the test year to April 3, 2014, on all the itemized properties included in the supporting work book(s).

COMPANY RESPONSE:

- a. This was resolved as well in last week's technical conference and is also included in the attachment to Data Request Response 7 in "Response to Staff Results of Operations Comparison, May 16, 2014" and is found in the pro forma income statement, Column AK, Row 73. The backup computation was similarly addressed with Staff and can be found in the spreadsheet "Land Rent Calculation" on the cost calculation tab, row 66.
- b. Objection, asked and answered. Expressly without waiver, also *see* May 19, 2014 Steven Smith letter, page 2 and references to Company Responses to Staff Data Request Nos. 2 and 8 in TG-131794.
- c. Objection, asked and answered. Expressly without waiver, *see* response to 8(b) above.