

BEFORE THE WASHINGTON STATE UTILITIES AND
TRANSPORTATION COMMISSION

In re the Matter of:

Petition for Exemption by Peninsula Sanitation
Service, Inc.

Case No. TG-120283

PETITION FOR EXEMPTION FROM
PORTIONS OF WAC 480-07-520(4)

1 COMES NOW Peninsula Sanitation Service, Inc. (“Peninsula,” or “Petitioner”), PO Box A, Ilwaco, Washington, 98624, Certificate No. G-11, by and through their counsel Williams Kastner & Gibbs PLLC and David W. Wiley, 601 Union Street, Suite 4100, Seattle, Washington, 98101, and hereby petitions the Washington Utilities and Transportation Commission (“the Commission”), pursuant to WAC 480-70-051, WAC 480-07-110 and WAC 480-07-370(1)(b), seeking an exemption from a requirement of the general rate proceeding workpaper filing requirements. The request for exemption is sought in interpretation and application of the rule requirement in light of the revised Commission policy for stricter enforcement of the general rate case rules and consistent with the Commission’s decision in Order No. 4, TG-091933, *Washington Utilities and Transportation Commission v. Waste Management of Washington, Inc. d/b/a Waste Management of Sno-King* and Order No. 3, TG-091945 in re the *Petition of Waste Management, Inc. d/b/a Waste Management of Sno-King* (March, 2010), (hereinafter the “*Sno-King Order*”).

I. PRELIMINARY STATEMENT

2 This filing seeks exemptions from specific portions of WAC 480-07-520(4) in asking that the Commission not require in this filing, in addition to the substantial workpapers filed by Petitioner previously under WAC 480-07-520, that certain supporting documents involving income statement presentation relating to Peninsula also be filed.

II. SPECIFIC PORTION OF WAC 480-07-520(4)
FROM WHICH PETITIONER NOW SEEKS EXEMPTION/
RELAXATION OF/FROM THE GENERAL RATE CASE
WORKPAPERS FILING RULE

3 Request for Exemption from WAC 480-07-520(4)(c). Petitioner here solely seeks exemption
from the workpaper requirement that an income statement listing all revenues and accounts
by **month** be filed.

III. ARGUMENT IN SUPPORT OF REQUESTED EXEMPTION
IN GENERAL WORKPAPER FILING RULE

4 Petitioner realizes that circumstances have substantially changed since its last general rate
filing on November 25, 1992 and is now endeavoring to deepen and update accounting
practices and detail frequency to better align its accounting systems with Commission policy
changes in that interval. Indeed, it notes that the substance of the general rate case
workpaper rule was apparently enacted subsequent to its last general rate case filing and, with
the present filing, is becoming more familiar with the more intricate accounting requirements
expected of Class A and B solid waste collection companies under WAC 480-07-520. One
such provision it had been previously unfamiliar with is the requirement that monthly (as
opposed to quarterly) income statements be prepared. While it maintains detailed general
ledger expense and revenue entries, it has not had those cumulated on a monthly basis and
reconstituting and bifurcating quarterly financial statements now would be expensive, time-
consuming and risk considerable delays in resolving the present filing, amounting to what it
believes is an undue hardship. It has not yet requested monthly income statements be
compiled by its outside accountant but is now reviewing that requirement with its accounting
advisor for future actions.

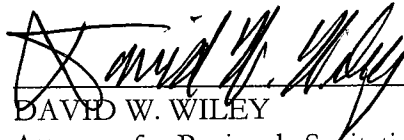
5 The modest exemption here requested under the particular subpart of the rule appears to be
fully consistent with the *Sno-King* Order.

IV. PRAYER FOR RELIEF

6 For all the foregoing reasons, Peninsula Sanitation Service, Inc., Petitioner herein, respectfully asks that the Commission consider the specific request for exemption from portions of WAC 480-07-520(4)(c) noted above, and that after due consideration, issue an order granting the Petition in full, and thereafter, allowing conventional audit and review by the audit staff of the general rate case filed February 29, 2012 in this docket.

Dated this 16th day of March, 2012.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David W. Wiley", is written over a horizontal line. The signature is stylized and somewhat cursive.

DAVID W. WILEY

Attorney for Peninsula Sanitation Service, Inc.

CERTIFICATE OF SERVICE

I hereby certify that on March 16, 2012, I caused to be served the original and three (3) copies of the foregoing document to the following address via first class mail, postage prepaid to:

David Danner, Executive Director and Secretary
Policy and Legislative Issues
Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Dr. SW
Olympia, WA 98504-7250

I certify I have also provided to the Washington Utilities and Transportation Commission's Secretary an official electronic file containing the foregoing document via email to: records@utc.wa.gov.



Lyndsay C. Taylor