

Exhibit No. ____ (MC-7)
Docket TG-140560
Witness: Melissa Cheesman

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

WASTE CONTROL, INC.,

Respondent.

DOCKET TG-140560

**EXHIBIT TO
TESTIMONY OF**

Melissa Cheesman

**STAFF OF WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Three-Factor Allocation

July 18, 2014

Waste Control, Inc.
Three-Factor Allocation
July 1, 2012 to June 30, 2013
TG-140560

Line No.	Description	WCI		WCE		All Others*		Total	
		A	B	C	D	E			
1	Land Rents (not including Woodland) 3-Factor Allocator								
2	Total Number of Employees during the Test Year	17	17	17	50	84			
3	Percentage of Employees	20.2%	20.2%	20.2%	59.5%	100.0%			
4									
5	Total Revenue	\$ 3,878,931	\$ 4,068,108	\$ 11,058,785	\$ 19,005,824				
6	Percentage of Revenue	20.4%	21.4%	58.2%	100.0%				
7									
8	Vehicle, Equipment and Improvements (net)	\$ 1,209,068	\$ 1,049,487	\$ 2,630,996	\$ 4,889,551				
9	Percentage of Vehicle, Equipment, and Improvements	24.7%	21.5%	53.8%	100.0%				
10									
11	Total Company Percentages	65.4%	63.1%	171.5%	300.0%				
12	Total Company Percent	21.8%	21.0%	57.2%	100.0%				
13									
14									
15	Land Rents (not including Woodland and WCPF) 3-Factor Allocator								
16	Total Number of Employees during the Test Year	17	17	49	83				
17	Percentage of Employees	20.2%	20.2%	58.3%	98.8%				
18									
19	Total Revenue	\$ 3,878,931	\$ 4,068,108	\$ 10,355,311	\$ 18,302,350				
20	Percentage of Revenue	20.4%	21.4%	54.5%	96.3%				
21									
22	Vehicle, Equipment and Improvements (net)	\$ 1,209,068	\$ 1,049,487	\$ 2,630,996	\$ 4,889,551				
23	Percentage of Vehicle, Equipment, and Improvements	24.7%	21.5%	53.8%	100.0%				
24									
25	Total Company Percentages	65.4%	63.1%	166.6%	295.1%				
26	Total Company Percent	21.8%	21.0%	55.5%	98.4%				

27									
28									
29		Woodland Land Rent 3-Factor Allocator							
30	WCI and WCE Only - Employees during the Test Year	17	17	-	34				
31	Percentage of Employees	50.0%	50.0%	0.0%	100.0%				
32									
33	WCI and WCE Only - Revenue	\$ 3,878,931	\$ 4,068,108	\$ -	\$ 7,947,039				
34	Percentage of Revenue	48.8%	51.2%	0.0%	100.0%				
35									
36	WCI and WCE Only - Vehicle, Equipment and Improvements (net)	\$ 1,209,068	\$ 1,049,487	\$ -	\$ 2,258,555				
37	Percentage of Vehicle, Equipment, and Improvements	53.5%	46.5%	0.0%	100.0%				
38									
39	Woodland Percentages	152.3%	147.7%	0.0%	300.0%				
40	Woodland Percent	50.8%	49.2%	0.0%	100.0%				
41									
42	<i>* All Others refers to companies Waste Control Recycling, Inc., and West Coast Paper Fibers, Inc.</i>								