

**Waste Control Inc.****Exhibit JD 4 Lurito Gallaher Formula Capital Structure Revised**

Equity adjustment due to Lurito Gallagher and Staff required depreciation methods

Explanation: Staff requires the property and equipment to be depreciated over a longer life and uses salvage values. This results in less depreciation expense being allowed in the rate case than the Company records on its books and financial statements. Therefore, the equity calculation for the Company must be adjusted to reflect the higher net book value of these assets due to the depreciation differences. Below is that calculation.

|   |                  |             |
|---|------------------|-------------|
|   | <u>Equity</u>    |             |
| Equity as of 6/30/13 per books                          | 715,517          |             |
| Add back accumulated depreciation 6/30/13 per books     | 1,938,986        |             |
| Subtract for 06/30/13 accumulated depreciation per WUTC | (1,541,310)      |             |
| 6/30/13 cost of disallowed shared assets per book       | <u>(99,319)</u>  |             |
| Recalculated Equity for 6/30/13 Rate case               | <u>1,013,874</u> | 64.13%      |
| 6/30/13 Debt for Workpaper 6 Capital structure          | <u>567,097</u>   | 35.87%      |
|   | <u>Equity</u>    | <u>Debt</u> |
| Capital Structure as Recalculated Above:                | 64.13%           | 35.87%      |
| Maximum Normally Allowed Under Lurito Gallagher:        | 60.00%           | 40.00%      |