

Weldon T. Burton CPA

Curriculum Vitae

Name of Expert Witness: Weldon T. Burton

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Educational Background:

High School: Decatur, TX High School - Graduation 1962
College: Baylor University - Waco, TX - Graduation 1970, BBA

Specialized Training: American Institute of Certified Public Accountants - numerous continuing education courses and seminars
Washington and Oregon Society of Certified Public Accountants - numerous continuing education courses and seminars
1991 & 1992: Washington Utilities and Transportation Commission Industry representative to the Commission on consumer rules
1991: Washington Utilities and Transportation Commission - "The History of the Operating Ratio" by Edward J. Nikula, Assistant Director, Water, and Transportation Section
1993: Washington Utilities and Transportation Commission - The Solid Waste Regulation Workshop
1998: Washington Utilities and Transportation Commission - Solid Waste Seminar

Professional Certifications: Certified Public Accountant - Washington State - September 8, 1975
- license number 4427
Certified Public Accountant - Oregon - May 4, 1992
- license number 6983 - retired

Professional Associations: American Institute of Certified Public Accountants
Washington Society of Certified Public Accountants
Oregon Society of Certified Public Accountants

Trade Associations: Washington Refuse and Recycling Association

SPECIALIZED EXPERIENCE:

For the past forty-six years, my work as a CPA has centered on the representation of companies regulated by the Washington Utilities and Transportation Commission (“WUTC”).

From 1975 to 1984, I represented four independent logging companies subject to rate regulation by the WUTC.

From 1985 to 1996, the focus of my work was the representation of three solid waste collection companies subject to WUTC regulation.

In 1991 and 1992, I was an industry representative on the WUTC Committee developing consumer protection rules for solid waste collection companies. I was the primary industry contributor to those rules.

Since 1995 my practice has concentrated on representing solid waste collection companies injured by municipal territory annexations.

I have represented local and national solid waste collection companies and transportation companies before the WUTC in rate and regulatory matters. I have also represented those companies in Federal and State Superior Courts and Washington Administrative Law Proceedings.

I have prepared valuations of solid waste collection companies to accompany Federal and State Estate Tax Returns and shareholder security transactions in private companies.

EXPERT WITNESS WORK:

REGULATORY CASES

Evergreen Waste Systems - Washington Utilities and Transportation Commission Cause No. TG-1911, 1986. Evergreen Waste Systems applied for authority to provide overlapping services to customers served by Leichner Enterprises. Provided testimony on various operational and financial regulatory issues.

Washington Utilities and Transportation Commission v. Twin City Sanitary Service, G-65, Washington Utilities and Transportation Commission v. Vancouver Sanitary Service, G-65, and Washington Utilities and Transportation Commission v. Buchmann Sanitary Service, Inc., G-79, Cause Nos. TG-2152, TG-2153, TG-2154, 1988. The Washington Utilities and Transportation Commission challenged Twin City Sanitary Service et al.’s revenue requirement calculation and rate-making design. Provided testimony on the service provider’s method of revenue calculation, rate design, and regulatory compliance.

Washington Utilities and Transportation Commission v. Twin City Sanitary Service, G-65, Washington Utilities and Transportation Commission v. Buchmann Sanitary Service, Inc., G-79 and Washington Utilities and Transportation Commission v. Vancouver Sanitary Service, G-65, Cause Nos. TG-2325, TG-2326, TG-2327, 1990. The Washington Utilities and Transportation Commission challenged Twin City Sanitary Service et al.'s revenue requirement calculation and rate-making design. Provided testimony on the service provider's method of revenue calculation, rate design, and regulatory compliance.

Enoch Rowland, d/b/a Kleenwell Biohazard and General Ecology Consultants, Washington Utilities and Transportation Commission, Docket No. TG-920304, 1993. This was a carrier entrance application. I provided testimony against the applicant's rate design and regulatory compliance matters.

The Disposal Group, Inc. v City of Vancouver, Adversary Proceeding, No. 95-33157-T. United States Bankruptcy Court, Western District of Washington at Tacoma, 1995 and 1996. The Disposal Group, Inc. filed an action against the City of Vancouver as a result of condemnation of certain territories by the City. I provided a marginal cost analysis of The Disposal Group, Inc.'s loss as a result of the City's action. During the five-day trial, I provided testimony regarding the marginal revenue and cost impacts on TDG's operation. Judge Brandt issued a ruling in favor of TDG and stated in part, during his ruling:

TDG's factor by factor analysis set forth in Exhibit P12 (marginal cost analysis) using actual customer census and operational data, for example, the truck hours, **is superior** to the City's allocated cost approach in figuring out what TDG's costs would be to continue to serve the annexed areas. (Transcript of the ruling by The Honorable Philip H. Brandt, United States Bankruptcy Court, Western District of Washington at Tacoma, February 28, 1996, page 6, lines 11 to 16.)

Dahl-Smyth, Inc. v City of Walla Walla, 64 P.3d 15 (2003) 148 Wash. 2d 835 from Superior Court of Washington for Walla Walla County, Cause No. 85 2 00344 7, 1999. Dahl-Smyth, Inc. filed an action against the City of Walla Walla for just compensation from a series of annexations. I was employed to calculate damages and provide testimony regarding marginal revenue and cost impacts upon the Dahl-Smyth, Inc. operations.

Robert J. and Mark Pellegrini d/b/a Okanogan Valley Disposal v City of Omak, Superior Court of Washington for Okanogan County, Cause No. 97-2-00253-4. Okanogan Valley Disposal filed an action against the City of Omak for just compensation from a series of annexations. I was employed to calculate marginal revenue and cost impacts upon the Okanogan Valley Disposal operations.

EGH Disposal, Inc. v City of Elma, Superior Court of Washington for Grays Harbor County, Cause No. 94-2-1570-9. EGH Disposal, Inc. filed an action against the City of Elma for just compensation from a series of annexations. I was employed to calculate marginal revenue and cost impacts upon the EGH Disposal, Inc. operations.

Washington Utilities and Transportation Commission v. Bremerton-Kitsap Airporter, Inc., C-903, Docket No. TC-008146. The Washington Utilities and Transportation Commission challenged a rate filing request by Bremerton-Kitsap Airporter, Inc. I provided expert testimony for the defendant regarding revenue calculation, officer's reasonable compensation, rate design, and regulatory compliance.

MEI Northwest, LLC Application for a Certificate and Necessity to Operate Vessels in Furnishing Passenger Ferry Service before the WUTC, Docket TS-160479. I provided testimony about financial analysis of applicant for protestant Arrow Launch Service, Inc.

Washington Utilities and Transportation Commission v. Puget Sound Pilots Docket No. TC-190976. Complaint and order suspending initial tariff filing. I provided expert assistance with initial tariff filing.

FORENSIC ACCOUNTING CASES

State of Washington v Frank William Fox, Superior Court of Washington for Cowlitz County, Docket No. 93-1-00530-7, 1994. Frank W. Fox was charged and convicted of criminal embezzlement from his employer. I provided expert witness testimony regarding the methods of embezzlement and financial loss calculation.

City Liquidators, Inc. v Marvis Brown - Circuit Court- Multnomah County Oregon, 1987. Marvis Brown was charged and convicted of embezzling funds from her employer. I provided expert testimony regarding the method of embezzlement and financial loss calculation.

State of Washington v Yvonne Marie Burns, Superior Court of Washington for Cowlitz County, Cause No. 99-1-00397-4. I was retained by the defendant's counsel to provide expert assistance in an employee embezzlement case.

Bart Viers v. the Bankrupt Estate of Arthur L. Smith, Jr. and Mary L. Smith, United States Bankruptcy Court for the Western District of Washington, Adversary Proceeding, No. A99-30380. I was retained by the plaintiff's counsel to account for fraudulent conveyance by the bankrupt estate.

VALUATION CASES

Dale Lang v. Linda Hougan, Premier Property Management, Inc., Lang Property Management, Inc. and Lang Property Management, a General Partnership. Clark County Circuit Court Docket No. 03 2 00449 2 - May 2004. I was retained by defendant's counsel to provide opinions on valuation issues of closely held business entities.

STOCKHOLDER DERIVATIVE ACTION

Thomas Rubatino et al. vs. Edward Rubatino et al., Snohomish County Superior Court Case No. 09-2-08252-7. Retained by corporate defendant's counsel to provide opinions on business practices, regulatory compliance, and valuation issues for Rubatino Refuse Removal, Inc., holder of Certificate No. G-58 issued by the Washington Utilities and Transportation Commission.

EMPLOYMENT

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| 1991 to Present | Weldon T. Burton CPA
Sole proprietorship accounting practice specializing in serving small to medium-sized closely-held businesses and providing litigation support services. |
| 1986 to 1991 | Leichner Enterprises
Financial consultant and manager for a group of closely held companies in Vancouver, Washington providing refuse collection and disposal services. The combined companies had revenues in excess of \$19,000,000 in 1995. |
| 1984 to 1986 | Moss Adams, LLP
Accounting services manager for a regional accounting firm. |
| 1975 to 1983 | Weldon T. Burton CPA
Sole proprietorship accounting practice specializing in serving small to medium-sized closely-held businesses. |