

TG-070396



## APPLICATION FOR CERTIFICATE OF PUBLIC CONVENIENCE TO OPERATE AS A SOLID WASTE COLLECTION COMPANY UNDER CHAPTER 81.77 RCW

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The UTC has a policy of providing equal access to its services. If you need special accommodations, please call 360-664-1133.

Type of Solid Waste Authority Requested	Fee Required
<input type="checkbox"/> <u>Expedited Temporary Authority</u> (to meet an urgent need for up to thirty days) - Complete entire application and Attachment A (WAC 480-70-136)	\$ 25
<input type="checkbox"/> <u>Temporary Authority</u> (to meet an immediate or urgent need) - Complete entire application and Attachment A	\$ 25
<u>New Permanent Authority</u> (including extension of authority) - (check appropriate box below) Complete entire application and submit a proposed tariff as outlined in the standard tariff form	\$200
<input type="checkbox"/> New Certificate <input type="checkbox"/> Extension of Existing Certificate No. G- _____	
<u>Permanent Authority to Transfer</u> (WAC 480-70-090) (check appropriate box below) - Complete entire application and Attachments B	\$200
<input type="checkbox"/> All of Certificate No. G- _____ <input type="checkbox"/> Portion of Certificate No. G- _____	
<input type="checkbox"/> <u>Reinstatement of Cancelled Certificate</u> (must be filed within 30 days of cancellation) - Include a statement justifying the reinstatement and complete sections 1, 2 and 8	\$200
<input type="checkbox"/> <u>Name Change</u> - does not include changes resulting in change in ownership - Complete section 1 and Attachment C	\$ 35
<input checked="" type="checkbox"/> <u>Mortgage of Certificate</u> - Complete section 1 and Attachment D	\$ 35
<u>Lease of Authority</u> - Complete entire application and Attachment B	\$200
<input type="checkbox"/> All of Certificate <input type="checkbox"/> Portion of Certificate No. G - _____	

### SECTION 1 - APPLICATION INFORMATION

Name of Applicant: Waste Control, Inc.		
Trade Name(s) (if applicable):		
Phone Number: (360) 425-4302	Fax Number: (360) 425-4541	E-Mail:
Business Address		Mailing address (if different from Business Address)
Street 1150 Third Avenue	Street PO Box 148	
City Longview	City Kelso	
State/Zip WA 98632	State/Zip WA 98626	

### FOR OFFICIAL USE ONLY

Date Filed: 12-13-06	Staff Assigned:	Motcar:	Permit Issued G-
Tariff:	Insurance:	Contract:	DOL/SOS:
Application: GA-	RMS Docket #: TG-	Related App ID:	Map:
Text approved for docket	Reception #: 0003254	227-02: 35.00	032-05:

### SECTION 2 - BUSINESS INFORMATION





**SECTION 6 -- SAFETY AND OPERATIONS**

In each of the categories show below, list the person and position responsible for understanding and complying with the Federal Motor Carrier Safety Regulations (FMCSR) and Washington State laws and rules. Please refer to the WAC rules, Fact Sheets, and publication "Your Guide to Achieving a Satisfactory Safety Rating" for assistance with requirements that may apply to your specific operations.

**SAFETY RESPONSIBILITIES**

**COMMERCIAL DRIVERS LICENSE (CDL) REQUIREMENTS (Title 49, Code of Federal Regulations Part 383)** Any driver who operates a vehicle that meets the definition of a commercial motor vehicle must have a valid CDL.

Name:

Position:

**DRIVER QUALIFICATION REQUIREMENTS (Title 49, Code of Federal Regulations Part 391)** Driver's must meet minimum qualification requirements and each company must maintain driver qualification files for each driver.

Name:

Position:

**DRIVERS HOURS OF SERVICE (Title 49, Code of Federal Regulations Part 395)** Drivers must maintain logs and each company must maintain true and accurate hours of service records for each driver.

Name:

Position:

**CONTROLLED SUBSTANCES AND ALCOHOL TESTING (Part 382)** All persons who drive commercial vehicles requiring a CDL must be in a Controlled Substance and Alcohol Testing program that complies with the FMCSR in 49 CFR Part 382 and 49 CFR Part 40.

Each company will have in place a system for complying with FMCSR governing alcohol and controlled substances testing requirements (49 CFR Part 382 and 49 CFR Part 40).

Name:

Position:

**INSPECTION, REPAIR AND MAINTENANCE (Title 49, Code of Federal Regulations Part 396)** Every motor carrier shall systematically inspect, repair, and maintain all motor vehicles subject to its control.

Name:

Position:

**OPERATIONAL RESPONSIBILITIES**

List the person and/or position responsible for understanding and complying with the requirements of each category shown below.

**TARIFF RATES AND CHARGES (WAC 480-70-226 through WAC 480-70-351)** Companies must file with the Commission a tariff showing all rates and charges it will charge its customers, together with rules that govern how rates and charges will be assessed.

Name:

Position:

**ANNUAL REPORTS and REGULATORY FEES (WAC 480-70-071 & 076)** Companies must annually file a report of their financial operations and pay regulatory fees.

Name:

Position:

**BIOMEDICAL WASTE (WAC 480-70-426 through 476)** Companies that transport biomedical waste must handle and transport that waste according to the appropriate requirements of the federal hazardous materials regulations (49 CFR Parts 170-189) and the additional requirements in these rules.

Name:

Position:

**CUSTOMER SERVICE** --Person responsible for customer service complaints, customer notice requirements, and compliance with county solid waste plans.

Name:

Position:

**STATE OF WASHINGTON -- general laws, rules and regulations:** Individuals and companies doing business in the state of Washington must comply with the regulations of local, state, and federal agencies. Please state the name and position of the person in your organization who will be responsible for ensuring compliance with the laws of the state of Washington, such as, but not limited to: Department of Labor and Industries (industrial insurance, safety, prevailing wage); Department of Licensing (vehicle and drivers licenses, business licensing, Unified Business Identifier (UBI number), fuel permits, fuel tax); Secretary of State (corporate registrations); Department of Transportation (over-size or over-weight permits); Department of Revenue and Internal Revenue Service (taxes); and Employment Security.

Name:

Position:

**SECTION 7 - HEARING INFORMATION**

If the Commission assigns this application for formal hearing, estimate the number of witnesses you will present and the amount of time you will need for your presentation.

Number of witnesses:	Amount of time:
Will an attorney be representing you? If yes, complete the following:	
Attorney's name:	Attorney's phone number:
Attorney's address:	Fax Number:
Street	E-mail:
City, State, Zip	

*Adity*  
#613272

**TYPE OF PAYMENT:**

Check     Money Order     AMEX     Discover     MasterCard     Visa

**Credit Card Information:**

Expiration Date: \_\_\_\_\_ Amount: \$35.00

**SECTION 8 - DECLARATION OF APPLICANT:**

I understand that filing this application **does not** in itself constitute authority to operate as a solid waste collection company.

As the applicant for a solid waste collection company certificate, I understand the responsibilities of a solid waste collection company, and I am in compliance with all local, state, and federal regulations governing business in the state of Washington.

I certify under penalty of perjury under the laws of the State of Washington that the information contained in this application is true and correct.

I certify that I am authorized to execute and file this document.

Printed name of applicant: \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_

Date, County, State: \_\_\_\_\_

## ATTACHMENT A

### TEMPORARY CERTIFICATE OR EXPEDITED TEMPORARY AUTHORITY SUPPORT STATEMENT\*

Temporary Certificate applications and Expedited Temporary Authority applications must include sworn statements from one or more potential customers identifying all pertinent facts relating to an immediate and urgent need for service.

Applicant Name: \_\_\_\_\_

#### CUSTOMER SWORN STATEMENT OF IMMEDIATE AND URGENT NEED FOR SERVICE

Customer Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: (    ) \_\_\_\_\_ Fax Number: (    ) \_\_\_\_\_ E-mail: \_\_\_\_\_

Describe the immediate and urgent need for the requested service:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

What date(s) do you need the service? \_\_\_\_\_

What do you need transported? \_\_\_\_\_

If there is an existing company providing this service in the territory, please indicate the existing Company's name (if applicable): \_\_\_\_\_

Phone Number: (    ) \_\_\_\_\_

Explain why the current company is not able to provide you service:

\_\_\_\_\_

\_\_\_\_\_

Number of days, trips, loads: \_\_\_\_\_

Transported from: \_\_\_\_\_

To: \_\_\_\_\_

I certify or declare under penalty of perjury under the laws of the state of Washington that the information contained in this statement is true and correct.

Print Name

Signature

Date, County, State

\*This form is not required to be filed for an application for temporary certificate to operate an existing certificate pending the outcome of an application to transfer permanent authority.

**ATTACHMENT B**

**JOINT APPLICATION FOR TRANSFER OR LEASE OF CERTIFICATED AUTHORITY**

This attachment must be completed when filing a joint application for permission to transfer or lease rights under Certificate of Public Convenience and Necessity.

Certificate Number G- \_\_\_\_\_

Check appropriate box:

- Transfer All\*
- Transfer Portion\*
- Lease All\*\*
- Lease Portion\*\*

Current Name on Certificate (Seller/Lessor) \_\_\_\_\_

Current Trade Name on Certificate (Seller/Lessor) \_\_\_\_\_

Address (Seller/Lessor) \_\_\_\_\_ Phone Number \_\_\_\_\_

Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

Have all fines and /or penalties been paid?  No  Yes

Has the closing annual report been filed?  No  Yes

Does the buyer/lessee agree to begin service as soon as the Commission authorizes the transfer or lease?

- Yes
- No, if not, then when? \_\_\_\_\_

If the commission assigns this application for formal hearing, does both the seller/lessor and the buyer/lessee agree to be present at the hearing?

- Yes
- No

Both the seller/ lessor and the buyer/lessee certify that this application is not made for the purpose of hindering, delaying or defrauding creditors.

This application must include a map and copy of the certificated authority to be transferred/leased. If applying for permission to transfer or lease a portion of the certificated authority, then the application must include a map and description of both the portion to be transferred/leased and the portion to be retained by the existing certificate holder.

We, as applicants, hereby jointly declare and affirm that all information is true to the best of our knowledge.

\_\_\_\_\_  
Seller's/Lessor's Signature

\_\_\_\_\_  
Date, County, State

\_\_\_\_\_  
Buyer's/Lessee's Signature

\_\_\_\_\_  
Date, County, State

\*If this application is for transfer, please attach a copy of the sales or other agreement to sell.

\*\*If this application is to lease, please attach a copy of the executed lease agreement.

**ATTACHMENT C**

**CHANGE OF CORPORATE/INDIVIDUAL/TRADE NAME**  
**(WAC 480-70-121)**

**An application for change of corporate/individual name must be filed to change the name or trade name on the certificate, and must not involve a change in ownership, management, or control.**

You must include applicable documentation supporting your request for change of name. Specifically, you must include a copy of any corporate minutes, partnership agreements, and/or other proof that the new name or trade name is properly registered with the Department of Licensing, Secretary of State, and/or other appropriate state agencies.

Current Name on Certificate \_\_\_\_\_

Current Trade Name on Certificate \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_ E-mail address \_\_\_\_\_

If a corporation, list names, titles, stock distribution, or major stockholders under the current name:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I request the name on Solid Waste Certificate G-\_\_\_\_\_ be changed to:

New Name \_\_\_\_\_ UBI Number \_\_\_\_\_

New Trade Name (if applicable) \_\_\_\_\_

If a corporation, list names, titles, stock distribution, or major stockholders under the new name:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

You must file a new tariff using the same rate levels as currently on file, or adopt the current tariff in the new name. To file a new tariff use the standard tariff format attached to the application or an approved alternate form. Indicate which option you will use:

- Adopt
- File a new tariff

I certify that this information is true and correct, and that I am authorized to execute and file this document on behalf of the applicant, and that all information is current and valid.

Print name of Applicant \_\_\_\_\_

Signature and Title of Applicant \_\_\_\_\_

Date, County, State \_\_\_\_\_





<b>Schedule Supporting ATTACHMENT D</b>
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Only a small portion of the proposed debt, will be the obligation of the certificate holder, Waste Control, Inc. The assets of the entire related group of Companies shown below will be obligated. Internally generated funds of the certificate holder, Waste Control, Inc., will be combined with all related Companies funds to meet these obligations.

The purpose of this schedule is to illustrate the sufficiency of internally generated funds of all related Companies to meet the combined obligations of all related Companies including the proposed debt.

December 31, 2005	G-101 Waste Control, Inc.	Waste Control Equipment, Inc.	Waste Control Recycling, Inc.	West Coast Paper Fibres, Inc.	Heirborne Investments, LLC	Total
Depreciation	192,953	468,756	277,182	6,712	130,296	1,075,899
Net Income	187,518	265,277	46,000	75,320	342,499	916,614
Other, interest paid on debt	54,246	107,782	70,038	2,162	178,490	412,718
Total	<u>434,717</u>	<u>841,815</u>	<u>393,220</u>	<u>84,194</u>	<u>651,285</u>	<u>2,405,231</u>

Less the estimated payments during the next 12-month period, December 31, 2007, for:

Interest on existing debt	332,039
Interest on proposed debt	471,400
Principal payments on existing debt	606,173
Principal payments on proposed debt	105,000
Payments on other long-term obligations	-
	<u>1,514,612</u>
 Balance of internal funds available for other purposes	 <u>890,619</u>

**WASTE CONTROL, INC.**  
**REVIEWED FINANCIAL STATEMENTS**  
**December 31, 2005 and 2004**

**WASTE CONTROL, INC.****TABLE OF CONTENTS****December 31, 2005 and 2004**

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Certified Public Accountants  
Financial • Tax • Management Services

June 7, 2006

### Accountants' Report

To the Board of Directors  
**WASTE CONTROL, INC.**

We have reviewed the accompanying statements of assets, liabilities and stockholders' equity - cash basis of Waste Control, Inc. as of December 31, 2005 and 2004 and the related statements of revenues and expenses - cash basis and changes in stockholders' equity - cash basis for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Waste Control, Inc.

A review consists principally of inquiries of Company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the cash basis of accounting, as described in Note 1.

Our reviews were made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with the cash basis of accounting, as described in Note 1. The information in the accompanying Schedules 1 and 2 is presented only for supplementary analysis purposes. Such information has not been subjected to the inquiry and analytical procedures applied in the reviews of the basic financial statements, but was compiled on the cash basis of accounting from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

**GL Booth • JG Davis & Associates, PLLC**

**WASTE CONTROL, INC.****STATEMENTS OF ASSETS, LIABILITIES AND  
STOCKHOLDERS' EQUITY - CASH BASIS  
(See Accountants' Report)****December 31, 2005 and 2004****Assets**

	<u>2005</u>	<u>2004</u>
<b>CURRENT ASSETS</b>		
Note receivable - Heirborne Investments, LLC	\$ 18,256	\$ 6,625
Employee receivable	1,000	1,000
	<u>19,256</u>	<u>7,625</u>
<b>VEHICLES, EQUIPMENT AND IMPROVEMENTS</b>		
Collection equipment	2,591,672	2,257,521
Service cars and equipment	215,592	186,985
Furniture and office equipment	6,729	4,955
Leasehold improvements	55,777	55,777
Less - accumulated depreciation	<u>(1,778,212)</u>	<u>(1,752,203)</u>
	<u>1,091,558</u>	<u>753,035</u>
<b>OTHER ASSETS</b>		
Loan fees, net	591	1,071
Goodwill	225,000	225,000
Non-competition agreement, net	<u>2,083</u>	<u>7,083</u>
	<u>227,674</u>	<u>233,154</u>
	<u>\$ 1,338,488</u>	<u>\$ 993,814</u>

The accompanying notes are an integral part of these financial statements.

**WASTE CONTROL, INC.**

**STATEMENTS OF ASSETS, LIABILITIES AND  
STOCKHOLDERS' EQUITY - CASH BASIS  
(See Accountants' Report)**

**December 31, 2005 and 2004**

**Liabilities and Stockholders' Equity**

	<u>2005</u>	<u>2004</u>
<b>CURRENT LIABILITIES</b>		
Payable to bank resulting from checks in transit	\$ 107,336	\$ 122,850
Accrued payroll and payroll taxes	8,222	7,620
Accrued business taxes	10,869	13,644
Accrued SEP payable	4,015	2,495
Deposit liability - truck work	23,000	-
Note payable - Waste Control Recycling, Inc.	14,170	-
Current maturities of long-term debt	<u>301,000</u>	<u>197,300</u>
	<u>468,612</u>	<u>343,909</u>
 <b>LONG-TERM DEBT</b>	 <u>722,023</u>	 <u>633,760</u>
 <b>STOCKHOLDERS' EQUITY</b>		
Common stock, no par value, 2,000 shares authorized, 840 shares issued and outstanding	27,863	27,863
Additional paid-in capital	94,889	94,889
Retained earnings (deficit)	<u>25,101</u>	<u>(106,607)</u>
	<u>147,853</u>	<u>16,145</u>
	<u>\$ 1,338,488</u>	<u>\$ 993,814</u>

The accompanying notes are an integral part of these financial statements.

**WASTE CONTROL, INC.**  
**STATEMENTS OF REVENUES AND**  
**EXPENSES - CASH BASIS**  
**(See Accountants' Report)**

For the Years Ended December 31, 2005 and 2004

	<u>2005</u>		<u>2004</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<b>REVENUES</b>				
Commercial	\$ 532,123	14.3	\$ 622,751	20.1
Residential	1,696,992	45.6	1,395,375	45.1
Roll-off	1,330,735	35.7	912,450	29.5
Kalama	169,361	4.5	169,297	5.5
Refunds and credits	<u>(4,379)</u>	<u>(0.1)</u>	<u>(7,946)</u>	<u>(0.2)</u>
	3,724,832	100.0	3,091,927	100.0
<b>DIRECT COSTS</b>	<u>2,384,367</u>	<u>64.0</u>	<u>1,844,687</u>	<u>59.7</u>
Gross profit	1,340,465	36.0	1,247,240	40.3
<b>OPERATING EXPENSES</b>	<u>1,137,032</u>	<u>30.5</u>	<u>1,150,694</u>	<u>37.2</u>
Operating income	<u>203,433</u>	<u>5.5</u>	<u>96,546</u>	<u>3.1</u>
<b>OTHER INCOME (EXPENSE)</b>				
Interest income	268	-	455	-
Miscellaneous income	7,653	0.2	13,667	0.5
Gain on disposition of assets	30,410	0.8	44,297	1.4
Interest expense	<u>(54,246)</u>	<u>(1.5)</u>	<u>(64,974)</u>	<u>(2.1)</u>
	<u>(15,915)</u>	<u>(0.5)</u>	<u>(6,555)</u>	<u>(0.2)</u>
Net income	<u>\$ 187,518</u>	<u>5.0</u>	<u>\$ 89,991</u>	<u>2.9</u>

The accompanying notes are an integral part of these financial statements.



**WASTE CONTROL, INC.**  
**STATEMENTS OF CHANGES IN**  
**STOCKHOLDERS' EQUITY - CASH BASIS**  
**(See Accountants' Report)**

For the Years Ended December 31, 2005 and 2004

	<u>Common Stock</u> <u>Shares</u>	<u>Amount</u>	<u>Additional</u> <u>Paid-in</u> <u>Capital</u>	<u>Retained</u> <u>Earnings</u> <u>(Deficit)</u>
BALANCE, December 31, 2003	840	\$ 27,863	\$ 94,889	\$ (23,318)
Net income	-	-	-	89,991
Dividend distributions	-	-	-	(173,280)
BALANCE, December 31, 2004	840	27,863	94,889	(106,607)
Net income	-	-	-	187,518
Dividend distributions	-	-	-	(55,810)
BALANCE, December 31, 2005	<u>840</u>	<u>\$ 27,863</u>	<u>\$ 94,889</u>	<u>\$ 25,101</u>

The accompanying notes are an integral part of these financial statements.

## WASTE CONTROL, INC.

### NOTES TO FINANCIAL STATEMENTS

December 31, 2005 and 2004

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Nature of Business

Waste Control, Inc. ("the Company") is a Washington corporation engaged in the business of garbage collection within Cowlitz and Clark counties in the state of Washington. The Company is regulated by the Washington Utilities and Transportation Commission for services provided to customers in the unincorporated areas of Cowlitz County and northern Clark County. The Company also provides service to customers in the City of Castle Rock under a franchise operation. A contract is held by the Company with the City of Kalama to provide collection service only. This contract was renewed for an additional 10 years and expires January 31, 2016. Under this contract, the Company bills the City rather than the customers.

##### Revenue and Expense Recognition

The Company prepares its financial statements on the cash basis of accounting and records depreciation and amortization of capitalized assets and the related liabilities arising from the receipt of borrowed cash. The Company also records liabilities for payroll withholding and accruals for payroll taxes, business taxes and retirement plan contributions. Under the cash basis of accounting, revenues are recognized when collected rather than when earned, and expenses are generally recognized when paid rather than when incurred. Consequently accounts receivable from customers, trade accounts payable, and accrued expenses, other than those mentioned above, are not recorded.

##### Vehicles, Equipment and Improvements

Vehicles, equipment and improvements are stated at cost.

Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Collection equipment	5-10
Service cars and equipment	5
Furniture and office equipment	5
Leasehold improvements	5-15

Maintenance and repairs are charged to operations as incurred. Major expenditures for renewals and betterments are capitalized and are subject to depreciation over their estimated useful lives. The net book value of property sold or retired is relieved from the asset and related accumulated depreciation accounts, and any gain or loss is included in income in the year of disposition.

Depreciation expense for 2005 and 2004 was \$192,953 and \$245,220, respectively.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### Income Taxes

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be taxed as an S corporation. In lieu of corporation income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements.

For equipment purchased prior to 1997, in 1999 through 2001 and after 2002, accelerated methods of depreciation are used by the Company for tax purposes. The Company uses the alternative straight line method of depreciation for equipment purchased in 1997, 1998 and 2002 for tax purposes. As a result of the difference in depreciation methods, gains and losses on disposition of assets may be different for tax reporting purposes. Differences also result from differing treatment of intangible assets for tax and financial reporting purposes. These timing differences result in taxable income being more than reported in the financial statements as follows:

	<u>2005</u>	<u>2004</u>
Depreciation expense	\$ 50,215	\$ 22,692
Gain on disposition of assets	4,590	4,724
Amortization	<u>(11,667)</u>	<u>(11,667)</u>
Increase in taxable income	<u>\$ 43,138</u>	<u>\$ 15,749</u>

### Use of Estimates

The preparation of financial statements requires management to establish accounting policies and to make estimates that affect both the amounts and timing of the recording of assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

### Intangible Assets

Intangible assets subject to amortization are capitalized and amortized on a straight-line basis over the useful lives of the assets. Assets subject to amortization include loan fees, amortized over periods of one to five years, and a non-competition agreement, which is amortized over a five year period. Amortization expense for 2005 and 2004 was \$5,480 and \$5,688, respectively.

The Company purchased goodwill in connection with the acquisition of Ted's Sanitary Service in 2001. Management evaluates this goodwill on an annual basis to determine if any impairment losses should be recognized to reduce the recorded goodwill to its fair value. As of December 31, 2005 and 2004, management determined no impairment losses had been incurred in connection with this purchased goodwill and no adjustment was recorded.

**2. NOTE RECEIVABLE**

The note receivable consists of the following at December 31, 2005 and 2004:

<u>Borrower</u>	<u>Terms</u>	<u>2005</u>	<u>2004</u>
Heirborne Investments, LLC (See Note 6)	Unsecured note, no stated interest, due on demand	\$ 18,256	\$ 6,625
Less - current maturities		<u>(18,256)</u>	<u>(6,625)</u>
		<u>\$ -</u>	<u>\$ -</u>

Payments on the note from Heirborne Investments, LLC are subordinated to the debt of Heirborne Investments, LLC owing to Cowlitz Bank.

**3. LONG-TERM DEBT**

Long-term debt consists of the following as of December 31, 2005 and 2004:

	<u>2005</u>	<u>2004</u>
Note payable to Ford Motor Credit Company with interest of 6.99%; due in monthly installments of \$685, including interest, until March 2007; secured by a 2005 shop truck	\$ 9,835	\$ -
Note payable to Paccar Financial with interest of 8.06%; due in monthly installments of \$4,426, including interest, until November 2010; secured by 2006 Peterbilt truck	214,633	-
Note payable to Paccar Financial with interest of 6.55%; due in monthly installments of \$3,935, including interest, until December 2008; secured by 2004 Peterbilt truck	128,190	165,676
Note payable to US Bank with interest of 7.90%; due in monthly installments of \$3,737, including interest, until May 2007; secured by 2002 Peterbilt truck	59,912	98,354

## 3. LONG-TERM DEBT, Continued

	<u>2005</u>	<u>2004</u>
Note payable to Twin City Bank with interest of prime plus 2.0%, (9.25% as of December 31, 2005); due in monthly installments of \$4,015, including interest, remaining balance due May 2007; secured by Deschutes County property owned by Heirborne Investments, LLC	98,236	160,121
Note payable to Paccar Financial with interest of 8.06%; due in monthly installments of \$4,426, including interest, until November 2010; secured by 2006 Peterbilt truck	214,633	-
Note payable to Donald and Cherie Schatz with interest of 9%; due in monthly installments of \$2,534, including interest, until June 2011; secured by Woodland equipment and accounts receivable	131,507	149,199
Note payable to Cowlitz Bank with interest of prime plus .5% (7.75% as of December 31, 2005); due in monthly installments of \$1,400, including interest, until July 2009; secured by all inventory, accounts, equipment and land at 1150 3 <sup>rd</sup> Ave, 1152 and 1154 River Road, Longview, WA and vacant lot, Woodland, WA	56,271	69,212
Note payable to Ford Credit with interest of 1.90%; due in monthly installments of \$1,022, including interest, until May 2007; secured by 2004 Ford truck	17,121	28,931
Line of credit payable to Cowlitz Bank with interest of prime plus 0.75%, (8.0% as of December 31, 2005); interest only due monthly, remaining balance due December 2006; secured by all accounts, equipment, inventory and general intangibles	22,121	60,388

**3. LONG-TERM DEBT, Continued**

	<u>2005</u>	<u>2004</u>
Note payable to US Bank with interest of 5.25%; due in monthly installments of \$2,762, including interest, until April 2008; secured by 2003 Peterbilt truck	70,564	99,179
	<u>1,023,023</u>	<u>831,060</u>
Less -- current maturities	<u>(301,000)</u>	<u>(197,300)</u>
	<u>\$ 722,023</u>	<u>\$ 633,760</u>

The Company's loan agreements with Cowlitz Bank are secured by all assets of this Company and of related companies, Waste Control Recycling, Inc. (WCR), Waste Control Equipment, Inc. (WCE), West Coast Paper Fibres, Inc. (WCPF) and Heirborne Investments, LLC (See Note 6). In addition, the stockholders of the Company have personally guaranteed the debt to Cowlitz Bank. Certain Cowlitz Bank debt require the combined related entities maintain debt coverage of 1.25 to 1.0.

Future maturities of long-term debt are as follows:

<u>Year ended</u> <u>December 31,</u>	<u>Amount</u>
2006	\$ 301,000
2007	272,900
2008	179,400
2009	134,300
2010	120,600
Thereafter	<u>14,823</u>
	<u>\$ 1,023,023</u>

Interest paid on all debt during 2005 and 2004 was \$54,246 and \$64,974, respectively.

**4. SIMPLIFIED EMPLOYEE PENSION PLAN**

The Company has a qualified simplified employee pension plan (SEP) covering all employees over age 21 with three years of service with the Company or related companies. Contributions for 2005 and 2004 were 7% of each eligible employee's compensation and aggregated \$27,079 and \$24,187, respectively.

## 5. COMMITMENTS

### Operating Leases (See Note 6)

The Company leases its office space from Heirborne Investments, LLC, a related company. The lease provides for two additional five year renewal periods with the monthly payment renegotiated at the time of each renewal. The Company exercised the first option to renew the lease on June 1, 2001. Upon renewal, the monthly payments remained \$3,200. Rental expense for office space was \$38,400 for both 2005 and 2004.

The Company also leases parking space for its collection equipment from Heirborne Investments, LLC. The lease provides for three additional five year renewal periods with the monthly payment renegotiated at the time of each renewal. The Company exercised the final option to renew the lease effective on July 1, 2004 leaving the monthly lease payments at \$1,650. Rental expense for parking space was \$19,800, for both 2005 and 2004.

The Company leases storage space for its Woodland collection equipment from Heirborne Investments, LLC. The lease is for a five year period beginning July 1, 2001. The monthly lease payments are \$1,300. The lease provides for three additional five year renewal periods with the monthly payment renegotiated at the time of each renewal. Rental expense for the storage space was \$15,600, for both 2005 and 2004.

The Company leases spare trucks from WCE on an annual basis. The lease is automatically renewed each July 1 unless one party notifies the other of intent to change the terms of the lease. The lease provides for monthly payments of \$2,000. Monthly payments were increased to \$2,300 as of October 2005. Rental expense for the spare trucks was \$24,900 and \$24,000 for 2005 and 2004, respectively.

Total rent expense was \$98,700 and \$97,800 for 2005 and 2004, respectively.

Future minimum lease payments for the office space, parking, storage and truck operating leases are as follows:

<u>Year ended</u> <u>December 31,</u>	<u>Amount</u>
2006	\$ 57,400
2007	19,800
2008	19,800
2009	<u>9,900</u>
	<u>\$ 106,900</u>

## 6. RELATED PARTY TRANSACTIONS

### Relationships

The Company's stockholders are Joseph Willis and Kevin Willis. Joseph and Kevin Willis are the officers and stockholders of Waste Control Equipment, Inc. (WCE), a company engaged in the business of contract garbage and recycling collection service, Waste Control Recycling, Inc. (WCR), a company engaged in the business of recycling waste products, and West Coast Paper Fibres (WCPF), a company engaged in the brokering of recyclable paper products. Joseph and Kevin Willis are equal members in Heirborne Investments, LLC which is engaged in leasing land, buildings and equipment.

**6. RELATED PARTY TRANSACTIONS, Continued****Assets Pledged (See Note 3)**

The assets of the Company are pledged as collateral for bank debts of WCR, WCE, and Heirborne Investments, LLC.

**Operating Leases (See Note 5)**

The Company leases its office space and parking and storage space for its equipment from Heirborne Investments, LLC.

**Truck Lease (See Note 5)**

The Company leases spare trucks from WCE.

**Management Fees Paid**

The management of the Company is provided by Joseph and Kevin Willis through WCB. Fees paid to WCE for these services were \$154,350 and \$148,800 for 2005 and 2004, respectively.

**Dump Fees Paid**

When possible, the Company delivers refuse to WCR facilities so that it may be recycled. In these instances, a dumping fee is paid to WCR instead of to the county landfill. Dump fees paid to WCR during 2005 and 2004 totaled \$8,840 and \$7,301, respectively. The fee the Company pays WCR is slightly less than the tonnage fee charged by the county landfill.

**Hauling Fees Paid**

The Company paid for hauling services provided by WCR. Hauling fees paid to WCR during 2005 and 2004 totaled \$132,049 and \$124,213, respectively.

**Notes Receivable (See Note 2)**

The Company had a note receivable from WCB with a balance due of \$7,364 as of December 31, 2003. This loan was paid in full during 2004. Interest income received from WCE was \$292 for 2004.

The Company loaned \$6,625 to Heirborne Investments, LLC in 2004. An additional amount of \$11,631 was loaned in 2005. The loan has no stated interest and is due on demand. No interest was received in 2005 or 2004 on this note. The balance as of December 31, 2005 and 2004 was \$18,256 and \$6,625, respectively.



**6. RELATED PARTY TRANSACTIONS, Continued****Note Payable**

Waste Control, Inc. borrowed \$14,170 from WCR during 2005. The loan has no stated interest and is due on demand. No interest was paid on this loan in 2005. The balance due as of December 31, 2005 was \$14,170.

**Rental House**

During 2005 and 2004, the Company rented a house owned by Heirborne Investments, LLC for management meetings and employee usage. Rent paid in 2005 and 2004 totaled \$6,300 and \$4,800, respectively.

**7. FINANCIAL INSTRUMENTS**

The Company extends credit to its collection customers in Cowlitz County and Clark County. Accounts receivable from collection services are approximately \$211,400 and \$192,900 at December 31, 2005 and 2004, respectively.

**SUPPLEMENTARY INFORMATION**

**WASTE CONTROL, INC.**

**SCHEDULE 1 - DIRECT COSTS - CASH BASIS**  
**(See Accountants' Report)**

**For the Years Ended December 31, 2005 and 2004**

	<u>2005</u>		<u>2004</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Repairs and servicing	\$ 126,850	3.4	\$ 153,163	5.0
Tires and tubes	51,292	1.4	61,865	2.0
Wages - maintenance	86,603	2.3	81,679	2.7
Drivers' wages	288,702	7.8	269,517	8.7
Other labor	48,849	1.3	40,068	1.3
Payroll taxes	35,353	1.0	33,266	1.1
Workman's compensation	23,339	0.6	18,585	0.6
Employee SEP benefits	19,397	0.5	16,138	0.5
Employee insurance	64,101	1.7	53,598	1.7
Fuel and oil	195,287	5.2	154,710	5.0
Contract hauling	132,049	3.6	124,213	4.0
Dump fees and charges	1,312,545	35.2	837,885	27.1
	<u>\$ 2,384,367</u>	<u>64.0</u>	<u>\$ 1,844,687</u>	<u>59.7</u>

## WASTE CONTROL, INC

### SCHEDULE 2 - OPERATING EXPENSES - CASH BASIS

(See Accountants' Report)

For the Years Ended December 31, 2005 and 2004

	<u>2005</u>		<u>2004</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Advertising	\$ 250	-	\$ 290	-
Liability insurance	64,710	1.7	67,443	2.2
Workman's compensation	9,242	0.3	9,270	0.3
Salaries - administration	167,968	4.5	195,206	6.3
Management fees	154,350	4.1	148,800	4.8
Office expenses	16,053	0.4	12,094	0.4
Professional services	25,333	0.7	8,716	0.3
Communication	21,428	0.6	22,013	0.7
Dues and subscriptions	13,618	0.4	14,083	0.5
Permits	500	-	-	-
Travel and lodging	7,958	0.2	6,486	0.2
Bank charges	4,862	0.1	10,727	0.3
Safety equipment	1,252	-	887	-
Seminars and conferences	4,596	0.1	2,772	0.1
Meals and entertainment	2,222	0.1	1,390	-
Depreciation	192,953	5.2	245,220	7.9
Vehicle licenses and fees	13,015	0.4	10,320	0.3
Payroll taxes	14,000	0.4	16,593	0.5
Business taxes	177,690	4.8	146,214	4.7
Personal property taxes	14,921	0.4	15,123	0.5
WUTC tax expense	11,690	0.3	11,464	0.4
Drug testing	819	-	794	-
Employee relations	13,967	0.4	8,503	0.3
Employee SEP benefits	7,682	0.2	8,049	0.3
Amortization expense	5,480	0.1	5,688	0.2
Computer expenses	300	-	597	-
Maintenance and painting	13,818	0.4	10,067	0.3
Laundry	7,651	0.2	5,715	0.2
Employee insurance benefits	25,384	0.7	26,735	0.9
Utilities	15,908	0.4	14,373	0.5
Miscellaneous	1,661	-	6,119	0.2
Contributions	3,860	0.1	2,466	0.1
Postage and freight	18,165	0.5	16,543	0.5
Rent	98,700	2.7	97,800	3.2
Damage expenses	5,026	0.1	2,134	0.1
	<u>\$ 1,137,032</u>	<u>30.5</u>	<u>\$ 1,150,694</u>	<u>37.2</u>

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. It is estimated that an average of 10 minutes per response is required to complete this collection of information. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Comments concerning the accuracy of this burden estimated or suggestions for reducing this burden should be directed to the Federal Highway Administration, 400 7<sup>th</sup> St., SW, Washington, DC 20590.

Form BMC 35

JR5 8W5127

Approved by OMB  
2125-0570  
Expires: 11/30/2001

To be sent to:

**NOTICE OF CANCELLATION**  
**MOTOR CARRIER INSURANCE UNDER 49 U.S.C. 13906**

FHWA/OMC  
Licensing & Insurance Division  
400 Virginia Ave., SW, Suite 600  
Washington, D.C. 20024

filed with  
**FEDERAL HIGHWAY ADMINISTRATION**  
**Office of Motor Carriers**  
Washington, D.C. 20590

FHWA Docket No.  
MC 455303  
FF \_\_\_\_\_

Filer Account No. 103600

Received

Date:

**CHECK COVERAGE CANCELED:**

Cargo: BMC 34   
Public Liability: BMC 91   
BMC 91X   
\$ \_\_\_\_\_ To \_\_\_\_\_

This is to advise that, under the terms of a policy issued to:

**J & M INVESTMENTS, INC DBA NORTHRIDGE TRANSPORTATION**

**12777 SE RIDGECREST**

(NAME OF MOTOR CARRIER)

**PORTLAND**

**OR 97236**

(ADDRESS OF MOTOR CARRIER)

by **BROOKWOOD INSURANCE COMPANY**

(NAME OF COMPANY)

**9290 W DODGE ROAD OMAHA, NEBRASKA 68114**

(HOME OFFICE ADDRESS OF COMPANY)

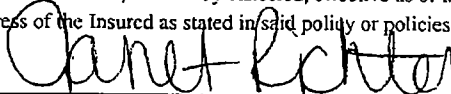
the endorsement(s) and certificate(s) issued in connection therewith, as indicated herein, are hereby canceled, effective as of the 16 day of **JAN**, 2007, 12:01 a.m. standard time at the address of the Insured as stated in said policy or policies provided said date is not less than thirty (30) days after the receipt of this notice by the FHWA.

Insurance Company Policy No. **80** **DRA001483**

(POLICY NUMBER)

**B.S. = OR**

(SIGNATURE OF AUTHORIZED REPRESENTATIVE)



MC 2440e (12-98)

(Date) 12/12/2006

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. It is estimated that an average of 10 minutes per response is required to complete this collection of information. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Comments concerning the accuracy of this burden estimated or suggestions for reducing this burden should be directed to the Federal Highway Administration, 400 7<sup>th</sup> St., SW, Washington, DC 20590.

Form BMC 35

JR5 BW5127 Approved by OMB  
2125-0570  
Expires: 11/30/2001

To be sent to:

**NOTICE OF CANCELLATION**  
**MOTOR CARRIER INSURANCE UNDER 49 U.S.C. 13906**  
filed with  
**FEDERAL HIGHWAY ADMINISTRATION**  
**Office of Motor Carriers**  
Washington, D.C. 20590  
Filer Account No. 103600

FHWA/OMC  
Licensing & Insurance Division  
400 Virginia Ave., SW, Suite 600  
Washington, D.C. 20024

FHWA Docket No.  
MC 455303  
FF \_\_\_\_\_

Received  
Date:

CHECK COVERAGE CANCELED:  
Cargo: BMC 34   
Public Liability: BMC 91   
BMC 91X   
\$ \_\_\_\_\_ To \_\_\_\_\_

This is to advise that, under the terms of a policy issued to:

J & M INVESTMENTS, INC DBA NORTHRIDGE TRANSPORTATION  
12777 SE RIDGECREST (NAME OF MOTOR CARRIER)  
PORTLAND OR 97236  
(ADDRESS OF MOTOR CARRIER)

by BROOKWOOD INSURANCE COMPANY  
(NAME OF COMPANY)  
9290 W DODGE ROAD OMAHA, NEBRASKA 68114  
(HOME OFFICE ADDRESS OF COMPANY)

the endorsement(s) and certificate(s) issued in connection therewith, as indicated herein, are hereby canceled, effective as of the 16 day of JAN, 2007, 12:01 a.m. standard time at the address of the insured as stated in said policy or policies provided said date is not less than thirty (30) days after the receipt of this notice by the FHWA.

Insurance Company Policy No. 80 GRA001483  
(POLICY NUMBER)

Janet Richter  
B.S. = OR (SIGNATURE OF AUTHORIZED REPRESENTATIVE)

MC 2440e (12-98)

(Date) 12/12/2006

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Form BMC 35

JR5 BW5127 Approved by OMB  
2125-0570  
Expires: 11/30/2001

To be sent to:

**NOTICE OF CANCELLATION**  
**MOTOR CARRIER INSURANCE UNDER 49 U.S.C. 13906**

FHWA/OMC  
Licensing & Insurance Division  
400 Virginia Ave., SW, Suite 600  
Washington, D.C. 20024

filed with  
**FEDERAL HIGHWAY ADMINISTRATION**  
**Office of Motor Carriers**  
Washington, D.C. 20590

FHWA Docket No.  
MC 206207  
FF \_\_\_\_\_

Filer Account No. 103600

Received

CHECK COVERAGE CANCELED:

Date:

Cargo: BMC 34   
Public Liability: BMC 91   
BMC 91X   
\$ \_\_\_\_\_ To \_\_\_\_\_

This is to advise that, under the terms of a policy issued to:

HOWARD ANDREW HAMEL DBA H & D FARMS  
20990 HWY 140 E (NAME OF MOTOR CARRIER)  
DAIRY OR 97625  
(ADDRESS OF MOTOR CARRIER)

by BROOKWOOD INSURANCE COMPANY  
(NAME OF COMPANY)  
9290 W DODGE ROAD OMAHA, NEBRASKA 68114  
(HOME OFFICE ADDRESS OF COMPANY)

the endorsement(s) and certificate(s) issued in connection therewith, as indicated herein, are hereby canceled, effective as of the 16 day of JAN, 2007, 12:01 a.m. standard time at the address of the Insured as stated in said policy or policies provided said date is not less than thirty (30) days after the receipt of this notice by the FHWA.

Insurance Company Policy No. 80 ORA001249  
(POLICY NUMBER)

Janet Richter  
B.S. = OR (SIGNATURE OF AUTHORIZED REPRESENTATIVE)

MC 2440e (12-98)

(Date) 12/12/2006



WALSTEAD MERTSCHING
ATTORNEYS AT LAW

FAX TRANSMISSION

DATE : December 13, 2006 TO FAX #: 360-586-1181
TO : Washington Utilities and Transportation Commission
FROM : Michael A. Claxton
RE : Solid Waste Disposal Revenue Bonds

NUMBER OF PAGES IN TRANSMISSION INCLUDING COVER SHEET: 30

Copy to follow by: \_\_\_ First Class Mail \_\_\_ Messenger \_\_\_ Certified Mail \_\_\_ FedX/UPS/Express \_\_\_x No Confirmation to be Sent

MESSAGE:

Please see attached Application for Certificate to Operate as a Solid Waste Collection Company and related documentation.

MAC/kw

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Matthew J. Andersen\*
Chelsea C. Baldwin
John A. Barlow
Mark S. Brumbaugh
Michael A. Claxton\*
Barry J. Dahl
\*Also licensed in Oregon

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1000 Twelfth Avenue, Suite 2 • PO Box 1549 • Longview, Washington 98632-7934
Longview (360) 423-5220 • Woodland (360) 225-6339 • Vancouver (360) 694-0606 • Fax (360) 423-1478
Email: info@walstead.com • Website: www.walstead.com
FOUNDING PARTNERS: Howard J. Atwell (1880-1962), Ronald Moore (1897-1968), Jerome Walstead (1913-1981)

Norman C. Dick
D. L. Donaldson
Philip A. Griffith
Odine H. Husemoen
Frank H. Randolph
Stephen L. Wanderer





## APPLICATION FOR CERTIFICATE TO OPERATE AS A SOLID WASTE COLLECTION COMPANY UNDER CHAPTER 81.77 RCW

**This application packet contains the following information:**

- Application Forms**
- Sample Standard Tariff Format**
- WAC 480-70 – Rules Relating to Solid Waste Collection Companies**
- “Your Guide to a Satisfactory Safety Rating”**

You may not begin operations as a solid waste collection company until you are granted authority and a solid waste certificate is issued to you. Applications are subject to public notice and protest and may be set for hearing.

You must file and maintain Public Liability and Property Damage Insurance (Form E) with the Washington Utilities and Transportation Commission (Commission) covering each vehicle operating under your solid waste certificate in the state of Washington. Insurance or bond minimum limits are:

Vehicles less than 10,000 GVWR	\$300,000 combined single limit of public liability and property damage insurance (Form E)
Vehicles 10,000 GVWR and more	\$750,000 combined single limit of public liability and property damage insurance (Form E)
Transport quantities of biomedical waste not subject to federal regulation	\$1,000,000 combined single limit coverage (Form E)
Transport quantities of hazardous or biomedical waste that are subject to federal regulation	The federal minimum combined single limit coverage (see Title 49 CFR Part 387.301 & 303)

You may contact our Licensing Services and Compliance staff for assistance at 360-664-1222. The Commission has a policy of providing equal access to its services. If you need special accommodations, please call 360-664-1133 or TTY 360-586-8203.

Please submit application forms, appropriate attachments and proof of insurance to the address below:

Washington Utilities and Transportation Commission  
 1300 S. Evergreen Park Drive S.W.  
 P.O. Box 47250  
 Olympia, Washington 98504-7250

If paying by credit card, you may fax your application to: 360-586-1181 or mail it to the address listed above.

Please refer to our website [www.wutc.wa.gov](http://www.wutc.wa.gov) for WORD and PDF versions of the application, standard tariff format, adoption notice, etc.