

76-051235 (T)
9-28-05

Shannon & Associates, LLP

CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS

August 15, 2005

Washington Utilities & Transportation Commission
Via fax 1-360-586-1150

Re: Yakima Waste Systems, Inc., Certificate G-89, Tariff No. 9
Solid Waste Disposal Services

Dear Sirs\Madams:

Enclosed are revised pages, 2, 18-19, 21-24, 27-29, 31-33, 35, 38-41 to Tariff No. 9 for Yakima Waste Systems, Inc. The purpose of the revisions is to effect a proposed general rate increase of 7.66 percent, to be effective October 1, 2005. If the rate increase is approved by the Washington Utilities and Transportation Commission, the increase will result in additional revenue to the Company of \$476,198 annually.

The rate increase is necessitated by the increases in labor cost, medical insurance premiums, fuel cost, pension contributions, and depreciation of new equipment.

Additional enclosures include:

1. Pro forma financial statements for the test period including depreciation schedule and computations supporting the increase.
2. Price-out spreadsheet.
3. Fuel and shop allocations for the test period.
4. Analysis of service for the test period.
5. CD containing the work papers and support for the pro forma adjustments.

Affected customers will be notified prior to August 31, 2005. Copies of customer notifications will be forwarded to the Commission as soon as they become available. Concurrent with the filing of this tariff revision, a copy of this letter is being sent to the Yakima County Commissioners and the mayors of all affected cities.

If you have any questions regarding this filing, please contact me at (360)766-4479 or (206)226-5341. E-mail Chathbill@msn.com.

You're very truly,

SHANNON & ASSOCIATES, LLP



William R. Chatham, CPA

Authorized Agent for Yakima Waste Systems, Inc.

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