

November 7, 2014

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VIA E-MAIL AND U.S. MAIL

Steven V. King, Executive Director and Secretary Washington Utilities and Transportation Commission Attention: Records Center P.O. Box 47250 1300 S. Evergreen Park Dr. SW Olympia, WA 98504-7250

Re:

Washington Utilities and Transportation Commission v. Waste Control, Inc. - TG-140560; Respondent Waste Control, Inc.'s Opening Brief and Sworn Supplemental Testimony on Remaining Contested Accounting Adjustment Issues

Dear Mr. King:

Enclosed for filing today in the above-referenced docket are the original and two copies of the Company's Opening Brief, and Supplemental Testimonies of Layne Demas, Jacqueline Davis and Joe Willis.

Please contact the undersigned with any questions or concerns on this filing.

Yours truly,

WILLIAMS, KASTNER & GIBBS PLLC

David W. Wiley

DAV/mag Enclosures

CC:

Marguerite Friedlander

Brett P. Shearer Iames K. Sells