

**BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	DOCKET TG-140560
Complainant,)	
v.)	
WASTE CONTROL, INC., G-101,)	
Respondent.)	

**EXHIBIT_JW-9
TO SUPPLEMENTAL TESTIMONY
OF JOE WILLIS
IN "PAPER-ONLY" PHASE OF GENERAL RATE CASE
FOR WASTE CONTROL, INC.
DOCKET NO. TG-140560
NOVEMBER 7, 2014**

Waste Control TG-091653

TOP OF FILE MEMO

The single largest issue with this case was the capital structure. Waste Control is owned totally by Joe and Kevin Willis. They have several companies. The key is these companies are not consolidated. They are separate and when the financial statements are prepared the companies are shown "combined". After much wrangling it was decided that the companies would remain separate and not be consolidated for the Lurito capital structure.

Castle Rock is still served at a lower rate than other regulated. By \$.25 per customer per month. I adjusted to increase revenue by what it would be if CR customers were billed the \$.25 per month higher. Also there is a franchise fee paid to Castle Rock. I removed that from the total expenses also. It should be charged specifically to CR customers but isn't.