**BEFORE THE WASHINGTON**

**UTILITIES AND TRANSPORTATION COMMISSION**

|  |  |  |
| --- | --- | --- |
| In the Matter of the Petition of  RAINIER VIEW WATER COMPANY, INC.,    Petitioner,  Seeking Exemption from the Provisions of WAC 480-110-505 Requiring Water Companies to File the 2025 Annual Report by May 1, 2015  . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | ) ) ) ) ) ) ) ) ) ) )  ) | DOCKET UW-150620  ORDER 01  ORDER GRANTING  EXEMPTION FROM RULE; GRANTING COMPANY ADDITIONAL TIME TO FILE ANNUAL REPORT |

## **BACKGROUND**

1. On April 14, 2015, Rainier View Water Company, Inc., (Rainier View or Company) filed with the Washington Utilities and Transportation Commission (Commission) a petition requesting an extension of time to file its 2015 annual report pursuant to WAC 480-110-505. According to Rainier View, it is unable to prepare the report due to Rainier View’s current work with its CPA firm to ensure the Company’s full compliance with the new Tangible Property Regulations of the Internal Revenue Service. Rainier View’s adoption of the new regulations will reduce the Company’s taxable income and decrease the Company’s deferred tax assets. Both of these items will directly affect amounts reported in the Company’s 2014 balance sheet and income statement.Rainier View requests an extension of time until May 31, 2015.
2. Commission Staff reviewed the request and recommended granting Rainier View’s request for exemption, subject to the following conditions: that the Company remit its annual regulatory fee to the Commission no later than May 1, 2015, and that the Company file the annual report no later than May 31, 2015.

### FINDINGS AND CONCLUSIONS

1. (1) The Washington Utilities and Transportation Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including water companies. RCW 80.01.040, RCW 80.04, RCW 80.08, RCW 80.12, RCW 80.16 and RCW 80.28.
2. (2) Rainier View is a water company and a public service company subject to Commission jurisdiction.
3. (3) Rainier View is subject to WAC 480-110-505, which requires water companies to file an annual report by May 1 of each year.
4. (4) Under WAC 480-110-215, the Commission may grant an exemption from the provisions of any rule in WAC 480-110, if consistent with the public interest, the purposes underlying regulation and applicable statutes*.* See also WAC 480-07-110.In addition, under WAC 480-110-505(4), the Commission may grant an extension of time allowing the Company to file its annual report after the May 1 due date if the Commission receives a request for extension before May 1.
5. (5) This matter came before the Commission at its regularly scheduled meeting on April 30, 2015.
6. (6) After review of the petition filed in Docket UW-150620 by Rainier View on April 14, 2015, and giving due consideration, the Commission finds that the exemption is in the public interest and is consistent with the purposes underlying the regulation and applicable statutes and should be granted.

## **O R D E R**

**THE COMMISSION ORDERS:**

1. (1) The request by Rainier View Water Company, Inc., for an exemption from WAC 480-110-505 and for an extension until May 31, 2015, to file its 2014 annual report is granted.
2. (2) Failure by Rainier View Water Company, Inc., to file its 2015 annual report by May 31, 2015, may result in the Commission invoking RCW 80.04.405, which allows the Commission to assess penalties for violations of statute, rule and Commission orders.
3. (3) The Commission retains jurisdiction over the subject matter and Rainier View Water Company, Inc., to effectuate the provisions of this Order.

The Commissioners, having determined this Order to be consistent with the public interest, directed the Secretary to enter this Order.

DATED at Olympia, Washington, and effective April 30, 2015.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

STEVEN V. KING, Executive Director and Secretary