



STATE OF WASHINGTON
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
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(360) 664-1160 • TTY (360) 586-8203

VIA US MAIL AND FAX

March 28, 2013

Irmgard Wilcox
Senior Market Analyst
Waste Connections, Inc.
PO Box 399
Puyallup, WA 98371-0158

**RE: Murrey's Disposal Company, Inc., Tariff Filing
Docket TG-130401**

Dear Ms. Wilcox:

On March 15, 2013, Murrey's Disposal Company, Inc., (the Company) filed with the Washington Utilities and Transportation Commission (Commission) a general rate case filing. This filing was docketed under Docket TG-130401.

The Company's filing does not comply with the following Commission rules:

1. Per WAC 480-07-520(4), the company must submit one paper and one electronic copy of all supporting work papers for the test period. The supporting work papers are incomplete. The filing did not include a Cost of Service spreadsheet, as required in WAC 480-70-066 - Uniform System of Account (USOA), Appendix 3, as revised January 1992. Here is a link to the USOA:
[http://www.utc.wa.gov/regulatedIndustries/transportation/TransportationDocuments/Uniform%20System%20of%20Accounts%20\(USOA\).pdf](http://www.utc.wa.gov/regulatedIndustries/transportation/TransportationDocuments/Uniform%20System%20of%20Accounts%20(USOA).pdf)
2. Per WAC 480-07-520(4)(f), the company must provide a detailed price-out information that reconciles within five percent, without adjustment, to the test period booked revenue, including the test period customer count by tariff item. The Company provides income statements for the test period that do not include revenues for recycling hauling. The Company has provided recycling billed revenues that are not reconciled to the income statement.



3. Per WAC 480-07-140(6)(b), spreadsheets displaying results of calculations based on formulas include all formulas, and do not include locked, password protected or hidden cells. The pro forma excel workbook contains 376 hardcoded values not supported by a calculation or formula. Attachment 1, TG-130401 hardcode summary, is accompanying this letter to demonstrate the location of the occurrences.
4. Filing does not comply with WAC 480-07-140(6)(b) in that the electronic versions of all documents submitted were not filed in both .pdf (Adobe Acrobat) format, supplemented by a separate file in .doc, .docx, .docm (MS Word), .xls, .xlsx, .xlsm (Excel), or .ppt, .pptx, .pptm (Power Point) formats:
5. The filed tariff revisions do not comply with WAC 480-70-291 and WAC 480-70-296. Here is a list of the tariff revision deficiencies:

<u>Page</u>	<u>Deficiencies</u>
a) 24	deleted material is not denoted by the appropriate symbol
b) 25	contains a note that should be deleted and replaced with the appropriate symbol
c) 30	deleted material is not denoted by the appropriate symbol
d) 33	contains inappropriate symbol denoting an increase
e) 38	stated tariff number is incorrect
f) 52	deleted material is not denoted by the appropriate symbol
g) 53	contains inappropriate symbol denoting an increase

State law requires the Commission to approve or suspend rate case filings within 45 days. Because this filing is missing essential information, Commission staff is unable to undertake a meaningful review.

Under WAC 480-07-141, the Commission may reject a filing if it is insufficient or defective. Therefore, the Company's request filed on March 15, 2013, is rejected in its entirety. However, be advised that the Company may re-file reflecting the corrections, new issues and effective dates.

If you have any questions regarding this letter, please contact Melissa Cheesman at mcheesma@utc.wa.gov or (360)-664-1251.

Sincerely,



Steve V. King
Acting Executive Director and Secretary

Attachment 1

Attachment 1

If a calculation or source has not been provided for this docket, please provide the calculation or source.

Worksheet	Address	Formula	Hardcoded Numbers	Staff
Line of Service	\$E\$190	=C190*0.1	0.1	link to calculation or source
Line of Service	\$F\$190	=C190*0.05	0.05	link to calculation or source
Line of Service	\$G\$190	=C190*0.7	0.7	link to calculation or source
Line of Service	\$H\$190	=C190*0.1	0.1	link to calculation or source
Line of Service	\$I\$190	=C190*0.05	0.05	link to calculation or source
Ratios	\$D\$35		109.2	link to calculation or source
Ratios	\$D\$36		10.63	link to calculation or source
Ratios	\$D\$37		5.21	link to calculation or source
Ratios	\$D\$39		48.87	link to calculation or source
Ratios	\$C\$61		186.76	link to calculation or source
Ratios	\$D\$61		109.2	link to calculation or source
Ratios	\$C\$62		73.93	link to calculation or source
Ratios	\$D\$62		10.63	link to calculation or source
Ratios	\$C\$63		40.68	link to calculation or source
Ratios	\$D\$63		5.21	link to calculation or source
Ratios	\$C\$65		103.17	link to calculation or source
Ratios	\$D\$65		48.87	link to calculation or source
Ratios	\$F\$80		0.5	link to calculation or source
Ratios	\$F\$93		0.5	link to calculation or source
Ratios	\$F\$119		0.5	link to calculation or source
Ratios	\$F\$132		0.5	link to calculation or source
Ratios	\$G\$166		0.5	link to calculation or source
Pro forma Adj	\$B\$59		74.55	link to calculation or source
Rate Sheet	\$E\$196		86	check that this is correct
Price-out	\$M\$283	=Ratios!L16-(B75+B77+B79+B81)*0.75	0.75	link to calculation or source
Price-out	\$M\$299	=Ratios!J15-16115	16115	link to calculation or source
Price-out	\$M\$300	=Ratios!J16-60	60	link to calculation or source
Price-out	\$M\$301	=Ratios!J17-5129	5129	link to calculation or source
Price-out	\$M\$302	=Ratios!J18-43405	43405	link to calculation or source
Price-out	\$O\$308	=O296-174126	174126	link to calculation or source
Price-out	\$O\$309	=O297-6923	6923	link to calculation or source
Price-out	\$O\$310	=O298-91210	91210	link to calculation or source
Price-out	\$O\$313	=O301-20105	20105	link to calculation or source
Price-out	\$R\$308	=R296-90780	90780	link to calculation or source

Price-out	\$R\$309	=R297-1040	1040	link to calculation or source
Price-out	\$R\$310	=R298-34298	34298	link to calculation or source
Price-out	\$R\$313	=R301-7755	7755	link to calculation or source
Price-out	\$E\$264		2.85	link to calculation or source
M-A Payroll	\$BK\$65	=SUM(J65,M65:O65)+(SUM(W65,Z65:AB65)*0.79)	0.79	link to calculation or source
M-A Payroll	\$BK\$67	=SUM(J67,M67:O67)+(SUM(W67,Z67:AB67)*0.79)	0.79	link to calculation or source
M-A Payroll	\$BK\$71	=SUM(J71,M71:O71)+(SUM(W71,Z71:AB71)*0.79)	0.79	link to calculation or source
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M-A Payroll	\$BK\$88	=SUM(J88,M88:O88)+(SUM(W88,Z88:AB88)*0.79)	0.79	link to calculation or source
M-A Payroll	\$BK\$92	=SUM(J92,M92:O92)+(SUM(W92,Z92:AB92)*0.79)	0.79	link to calculation or source
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M-A Payroll	\$BK\$119	=SUM(J119,M119:O119)+(SUM(W119,Z119:AB119)*0.79)	0.79	link to calculation or source
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M-A Payroll	\$BK\$131	=SUM(J131,M131:O131,W131,Z131:AB131)+(SUM(AJ131,AM131:AQ131)*0.4)	0.4	link to calculation or source
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M-A Payroll	\$BK\$133	=SUM(J133,M133:O133)+(SUM(W133,Z133:AB133)*0.79)	0.79	link to calculation or source
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M-A Payroll	\$BK\$138	=SUM(J138,M138:O138)+(SUM(W138,Z138:AB138)*0.79)	0.79	link to calculation or source
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M-A Payroll	\$BR\$148	0.025	link to calculation or source
M-A Payroll	\$BR\$150	0.025	link to calculation or source
M-A Payroll	\$BM\$166	0.02	link to calculation or source
M-A Payroll	\$BM\$168	0.057	link to calculation or source
M-A Payroll	\$BM\$170	0.025	link to calculation or source
M-A Payroll	\$BM\$171	0.023	link to calculation or source
M-A Payroll	\$BM\$172	0.025	link to calculation or source
M-A Payroll	\$BM\$174	0.059	link to calculation or source
M-A Payroll	\$BM\$175	0.054	link to calculation or source
M-A Payroll	\$BM\$176	0.022	link to calculation or source
M-A Payroll	\$BM\$177	0.022	link to calculation or source
M-A Payroll	\$BM\$179	0.023	link to calculation or source
M-A Payroll	\$BM\$181	0.025	link to calculation or source
M-A Payroll	\$BM\$182	0.037	link to calculation or source
M-A Payroll	\$BM\$187	0.026	link to calculation or source
M-A Payroll	\$BM\$189	0.026	link to calculation or source
M-A Payroll	\$BR\$166	0.025	link to calculation or source
M-A Payroll	\$BR\$168	0.025	link to calculation or source
M-A Payroll	\$BR\$170	0.025	link to calculation or source
M-A Payroll	\$BR\$171	0.025	link to calculation or source
M-A Payroll	\$BR\$172	0.025	link to calculation or source
M-A Payroll	\$BR\$173	0.025	link to calculation or source
M-A Payroll	\$BR\$174	0.025	link to calculation or source
M-A Payroll	\$BR\$175	0.025	link to calculation or source
M-A Payroll	\$BR\$177	0.025	link to calculation or source
M-A Payroll	\$BR\$178	0.025	link to calculation or source

M-A Payroll	\$BR\$179	0.025	link to calculation or source
M-A Payroll	\$BR\$180	0.025	link to calculation or source
M-A Payroll	\$BR\$181	0.025	link to calculation or source
M-A Payroll	\$BR\$182	0.025	link to calculation or source
M-A Payroll	\$BR\$183	0.025	link to calculation or source
M-A Payroll	\$BR\$184	0.025	link to calculation or source
M-A Payroll	\$BR\$186	0.05	link to calculation or source
M-A Payroll	\$BR\$187	0.025	link to calculation or source
M-A Payroll	\$BR\$188	0.025	link to calculation or source
M-A Payroll	\$BR\$189	0.025	link to calculation or source
M-A Payroll	\$BM\$198	0.025	link to calculation or source
M-A Payroll	\$BM\$199	0.025	link to calculation or source
M-A Payroll	\$BM\$200	0.025	link to calculation or source
M-A Payroll	\$BM\$201	0.025	link to calculation or source
M-A Payroll	\$BM\$202	0.025	link to calculation or source
M-A Payroll	\$BR\$198	0.025	link to calculation or source
M-A Payroll	\$BR\$199	0.025	link to calculation or source
M-A Payroll	\$BR\$200	0.025	link to calculation or source
M-A Payroll	\$BR\$201	0.05	link to calculation or source
M-A Payroll	\$BR\$202	0.025	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$B\$61	0.76, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$P\$75	0.75	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$P\$77	0.75	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$P\$79	0.75	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$P\$81	0.75	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$86	3.71, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$87	3.71, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$88	1.5, 3.71, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$89	3.71, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$90	1.5, 3.71, 12.99	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$91	2, 3.71, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$92	2, 3.71, 8.66	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$93	2, 3.71, 12.99	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$94	4, 3.71, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$95	4, 3.71, 8.66	link to calculation or source
Murrey's Rev-Cust-12-Mom	\$Q\$96	3.71, 4.33	link to calculation or source

Murrey's Rev-Cust-12-Mon	\$Q\$97	=H97*6*3.71*4.33	6, 3.71, 4.33	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$98	=H98*6*3.71*8.66	6, 3.71, 8.66	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$99	=H99*6*3.71*12.99	6, 3.71, 12.99	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$100	=H100*6*3.71*17.32	6, 3.71, 17.32	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$101	=H101*3.71	3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$102	=H102*1.5*3.71	1.5, 3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$103	=H103*2*3.71	2, 3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$105	=H105*3.71	3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$106	=H106*1.5*3.71	1.5, 3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$107	=H107*2*3.71	2, 3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$108	=H108*4*3.71	4, 3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Q\$109	=H109*6*3.71	6, 3.71	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$M\$276	=((M7+M8)/6+(M21/7))/12	6, 7, 12	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$N\$276	=N275/5.91/12	5.91, 12	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$P\$276	=(P246+P53)/6/12	6, 12	link to calculation or source
Murrey's Rev-Cust-12-Mon	\$Y\$280	=2958088	2958088	link to calculation or source
American Rev-Cust 12-mon	\$M\$36	=H36*2	2	link to calculation or source
American Rev-Cust 12-mon	\$M\$38	=H38*3	3	link to calculation or source
American Rev-Cust 12-mon	\$M\$40	=H40*4	4	link to calculation or source
American Rev-Cust 12-mon	\$M\$42	=H42*5	5	link to calculation or source
American Rev-Cust 12-mon	\$M\$44	=H44*6	6	link to calculation or source
American Rev-Cust 12-mon	\$B\$61	=-0.76*4.33	0.76, 4.33	link to calculation or source
American Rev-Cust 12-mon	\$P\$75	=H75*0.75	0.75	link to calculation or source
American Rev-Cust 12-mon	\$P\$77	=H77*0.75	0.75	link to calculation or source
American Rev-Cust 12-mon	\$P\$79	=H79*0.75	0.75	link to calculation or source
American Rev-Cust 12-mon	\$Q\$84	=H84*3.71*4.33	3.71, 4.33	link to calculation or source
American Rev-Cust 12-mon	\$Q\$85	=H85*3.71*8.66	3.71, 8.66	link to calculation or source
American Rev-Cust 12-mon	\$Q\$86	=H86*3.71*1.5*4.33	3.71, 1.5, 4.33	link to calculation or source
American Rev-Cust 12-mon	\$Q\$87	=H87*1.5*3.71*8.66	1.5, 3.71, 8.66	link to calculation or source
American Rev-Cust 12-mon	\$Q\$88	=H88*2*3.71*4.33	2, 3.71, 4.33	link to calculation or source
American Rev-Cust 12-mon	\$Q\$89	=H89*2*3.71*8.66	2, 3.71, 8.66	link to calculation or source
American Rev-Cust 12-mon	\$Q\$90	=H90*3.71*12.99	3.71, 12.99	link to calculation or source
American Rev-Cust 12-mon	\$Q\$91	=H91*4*3.71*4.33	4, 3.71, 4.33	link to calculation or source
American Rev-Cust 12-mon	\$Q\$92	=H92*4*3.71*8.66	4, 3.71, 8.66	link to calculation or source
American Rev-Cust 12-mon	\$Q\$93	=H93*6*3.71*4.33	6, 3.71, 4.33	link to calculation or source
American Rev-Cust 12-mon	\$Q\$94	=H94*6*3.71*8.66	6, 3.71, 8.66	link to calculation or source

American Rev-Cust 12-mon \$Q\$95	=H95*3.71*12.99	3.71, 12.99	link to calculation or source
American Rev-Cust 12-mon \$Q\$96	=H96*4*3.71*8.66	4, 3.71, 8.66	link to calculation or source
American Rev-Cust 12-mon \$Q\$97	=H97*3.71	3.71	link to calculation or source
American Rev-Cust 12-mon \$Q\$98	=H98*3.71*2	3.71, 2	link to calculation or source
American Rev-Cust 12-mon \$Q\$100	=H100*3.71	3.71	link to calculation or source
American Rev-Cust 12-mon \$Q\$101	=H101*3.71*1.5	3.71, 1.5	link to calculation or source
American Rev-Cust 12-mon \$Q\$102	=H102*3.71*2	3.71, 2	link to calculation or source
American Rev-Cust 12-mon \$Q\$103	=H103*3.71*4	3.71, 4	link to calculation or source
American Rev-Cust 12-mon \$Q\$104	=H104*3.71*4	3.71, 4	link to calculation or source
American Rev-Cust 12-mon \$P\$226	=H226*6	6	link to calculation or source
Murrey's Depr Summary \$B\$50		724910	link to calculation or source
Murrey's Depr Summary \$D\$50		724910	link to calculation or source
Murrey's Depr Summary \$H\$50		724910	link to calculation or source
DF \$B\$45		123.29	link to calculation or source
DF \$B\$46		130.35	link to calculation or source
DF \$C\$52		24758.85	link to calculation or source
Recycl-Tons,Revenue \$G\$18		0.8	link to calculation or source
Recycl-Tons,Revenue \$G\$45		0.8	link to calculation or source