

Docket TG-140560
Exhibit List
March 11, 2015, Evidentiary Hearing

EXHIBIT NUMBER	WITNESS	O/A	DATE	DESCRIPTION
SETTLEMENTS/SUPPORTING DOCUMENTS/BENCH EXHIBITS				
1	Waste Control, Staff, and WRRRA			Partial Settlement Agreement and Attachments (10 pp.) (10/14/14)
2	Melissa Cheesman			Prefiled Testimony in Support of Partial Settlement and Attachments A-I (44 pp.) (Attachments in Excel Spreadsheet format) (10/14/14)
3	Waste Control			Narrative Statement in Support of Partial Settlement (6 pp.) (10/14/14)
4	Staff			Staff's Response to Commission Bench Request No. 1 (410 pp.) (10/21/14)
5	Waste Control			Waste Control's Response to Commission Bench Request No. 1 (186 pp.) (10/21/14)
6	Staff and Waste Control			Staff and Waste Control's Joint Response to Commission Bench Request No. 2 (10 pp.) (03/06/15)
WASTE CONTROL WITNESSES				
Jacqueline G. Davis, Owner and Shareholder, G.L. Booth, J.G. Davis & Associates, PLLC				
JD-1T	Jacqueline G. Davis			Prefiled Direct Testimony of Jacqueline G. Davis (25 pp.) (02/18/14) (<i>originally filed in Docket TG-131794</i>) ¹
JD-2	Jacqueline G. Davis			Customer notices and proposed tariff sheets for G-101, a/k/a Initial Filing (67 pp.) (09/23/13) (revised 11/25/13) (<i>originally filed in Docket TG-131794</i>)
				Company Adjusted Pro Forma

¹ The prefiled direct testimony of Jacqueline G. Davis and the prefiled exhibits she is sponsoring, Exhibit Nos. JD-2 through JD-11, were originally filed in Docket TG-131794. On March 25, 2014, the Commission entered Order 05 Granting Motion to Dismiss and Rejecting Tariff Filing. Following the rejection of Waste Control's tariff filing, Waste Control requested that the Commission incorporate these exhibits into the Company's new tariff filing in the instant docket.

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JD-3	Jacqueline G. Davis			Results of Operations (2 pp.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-4	Jacqueline G. Davis			Lurito-Gallagher Formula Revenue Requirement (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-5	Jacqueline G. Davis			Equity Adjustment Under Regulatory Depreciation Calculations (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-6	Jacqueline G. Davis			Spare Truck Rental Asset Return Analysis (2 pp.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-7	Jacqueline G. Davis			2009 Staff Workpaper Analysis of Allowed Truck Rents (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-8	Jacqueline G. Davis			Real Property Rentals From Affiliate Companies v. Staff Audit Positions to Date (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-9	Jacqueline G. Davis			Staff Provided Pro Forma Results of Operations from 2009 Rate Case (4 pp.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-10	Jacqueline G. Davis			Rate Case Professional Costs and Fee Summary Through January 31, 2014 (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-11	Jacqueline G. Davis			Labor Expense Analysis (2 pp.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JD-12T	Jacqueline G. Davis			Prefiled Supplemental Testimony of Jacqueline G. Davis (14 pp.) (04/04/14) ²
JD-13	Jacqueline G. Davis			Customer notices and proposed tariff sheets for G-101, a/k/a Initial

² Exhibits sponsored by Ms. Davis from this point onward were filed in Docket TG-140560.

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				Filing (56 pp.) (04/03/14)
JD-14	Jacqueline G. Davis			Company Proposed Rate Design and Rate Spread (3 pp.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, pp. 1-3.</i>)
JD-15	Jacqueline G. Davis			Letter from G.L. Booth and J.G. Davis & Associates, PLLC, Longview, Washington, to the Board of Directors of Waste Control, Inc., dated March 31, 2014 (1 pg.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, p. 5.</i>)
JD-16	Jacqueline G. Davis			Lurito-Gallagher Formula (1 pg.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, p. 6.</i>)
JD-17	Jacqueline G. Davis			Results of Operations (3 pp.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, pp. 7-9.</i>)
JD-18	Jacqueline G. Davis			Summary of Significant Forecast Assumptions (1 pg.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, p. 10.</i>)
JD-19	Jacqueline G. Davis			Schedule 1 – Explanation of Restating Adjustments and Summary of Restating Adjustments in Schedule 1 (6 pp.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, pp. 11-16.</i>)
JD-20	Jacqueline G. Davis			Schedule 2 – Explanation of Forecast Adjustments and Summary of Forecast Adjustments in Schedule 2 (5 pp.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, pp. 17-21.</i>)
JD-21	Jacqueline G. Davis			Schedule 3 – Explanation of Reclass Adjustments and Summary of Reclass Adjustments in Schedule 3 (4 pp.) (04/04/14) (<i>WCI designated this exhibit in its filing as JD-11, pp. 22-25.</i>)
JD-22	Jacqueline G. Davis			Schedule 4 – Twelve Month Calculations (2 pp.) (04/04/14)

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				<i>(WCI designated this exhibit in its filing as JD-11, pp. 26, 27.)</i>
JD-23	Jacqueline G. Davis			Workpaper 1 – Expense Matrix (2 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 29, 30.)</i>
JD-24	Jacqueline G. Davis			Workpaper 2 – Depreciation (7 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 31-37.)</i>
JD-25	Jacqueline G. Davis			Workpaper 3 – Labor Analysis (4 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 38-41.)</i>
JD-26	Jacqueline G. Davis			Workpaper 4 – License Fee Analysis (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 42.)</i>
JD-27	Jacqueline G. Davis			Workpaper 5 – Dues and Subscriptions Analysis (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 43.)</i>
JD-28	Jacqueline G. Davis			Workpaper 6 – Capital Structure/Cost of Debt/ROE Analysis (2 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 44, 45.)</i>
JD-29	Jacqueline G. Davis			Workpaper 7 – Transactions with Affiliated Companies (3 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 46-48.)</i>
JD-30	Jacqueline G. Davis			Workpaper 8 – Customer Counts (3 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 49-51.)</i>
JD-31	Jacqueline G. Davis			Workpaper 9 – Fuel Analysis (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 52.)</i>
JD-32	Jacqueline G. Davis			Workpaper 10 – Miscellaneous General Ledger Adjustments (1 pg.) (04/04/14) <i>(WCI designated this</i>

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				<i>exhibit in its filing as JD-11, p. 53.)</i>
JD-33	Jacqueline G. Davis			Workpaper 11 – Bad Debts (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 54.)</i>
JD-34	Jacqueline G. Davis			Workpaper 12 – Utilities (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 55.)</i>
JD-35	Jacqueline G. Davis			Workpaper 13 – Land Rents (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 56.)</i>
JD-36	Jacqueline G. Davis			Workpaper 14 – Tires (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 57.)</i>
JD-37	Jacqueline G. Davis			Workpaper 15 – Property Tax (6 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 58-63.)</i>
JD-38	Jacqueline G. Davis			Workpaper 16 – Disposal Fees (2 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 64.)</i>
JD-39	Jacqueline G. Davis			Workpaper 17 –Route Study (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 65.)</i>
JD-40	Jacqueline G. Davis			Workpaper 18 – Rate Case Costs (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 66.)</i>
JD-41	Jacqueline G. Davis			Workpaper 19 – Truck Rents (1 pg.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, p. 67.)</i>
JD-42	Jacqueline G. Davis			Income Statement by Month Provided by Client (3 pp.) (04/04/14) <i>(WCI designated this exhibit in its filing as JD-11, pp. 68-70.)</i>
JD-43T	Jacqueline G. Davis			Prefiled Rebuttal Testimony of Jacqueline G. Davis (57 pp.) (08/20/14) <i>(WCI designated this exhibit in its filing as JD-41T)</i>
JD-44	Jacqueline G. Davis			2/6/14 Email from Dave Wiley to Steven Smith (1 pg.) (08/20/14) <i>(WCI designated this exhibit in its</i>

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				<i>filing as JD-42)</i>
JD-45	Jacqueline G. Davis			Land Rents Schedule – Revised (Excel Spreadsheets) (08/20/14) (<i>WCI designated this exhibit in its filing as JD-43)</i>
JD-46	Jacqueline G. Davis			Depreciation Schedule/ Additional Assets (8 pp.) (08/20/14) (<i>WCI designated this exhibit in its filing as JD-44)</i>
JD-47	Jacqueline G. Davis			Spare Truck Rental and Usage Analysis (Excel Spreadsheets) (08/20/14) (<i>WCI designated this exhibit in its filing as JD-45)</i>
JD-48	Jacqueline G. Davis			Lurito Inputs/Updated Cost of Debt Calculation (Excel Spreadsheets) (08/20/14) (<i>WCI designated this exhibit in its filing as JD-46)</i>
JD-49	Jacqueline G. Davis			Legal & Accounting Expenses from January 1, 2014- Present (2 pp.) (08/20/14) (revised 03/30/15) (second revised 06/29/15) (<i>WCI designated this exhibit in its filing as JD-47)</i>
JD-50³	Jacqueline G. Davis			Professional Fee Unilateral Reductions Applied (1 pg.) (08/20/14) (revised 03/30/15) (second revised 06/29/15) (<i>WCI designated this exhibit in its filing as JD-48)</i>
JD-52	Jacqueline G. Davis			Updated Results of Operations/Response to Staff Exhibit MC-6 (Excel Spreadsheets) (08/20/14) (revised 03/30/15) (<i>WCI designated this exhibit in its filing as JD-49)</i>
JD-53T	Jacqueline G. Davis			Prefiled Supplemental Testimony of Jacqueline G. Davis (8 pp.) (11/07/14) (<i>WCI designated this exhibit in its filing as JD-50T)</i>
CROSS EXAMINATION EXHIBITS				

³ Exhibit No. JD-51 was inadvertently never assigned.

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Joseph Willis, President, Waste Control				
JW-1T	Joseph Willis			Prefiled Direct Testimony of Joseph Willis (9 pp.) (04/04/14)
JW-2	Joseph Willis			Job Description of Joseph Willis (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>) ⁴
JW-3	Joseph Willis			Job Description of Kevin Willis (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JW-4	Joseph Willis			Notes to Financial Statements, dated December 31, 2012 (2 pp.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JW-5	Joseph Willis			Flow Chart of Waste Control Company Interrelationships (1 pg.) (02/18/14) (<i>originally filed in Docket TG-131794</i>)
JW-6T	Joseph Willis			Prefiled Rebuttal Testimony of Joseph Willis (2 pp.) (08/20/14)
JW-7	Joseph Willis			Letter to Joe Willis from Michael Claxton (3 pp.) (08/20/14)
JW-8T	Joseph Willis			Prefiled Supplemental Testimony of Joseph Willis (6 pp.) (11/07/14)
JW-9	Joseph Willis			"Top of File" Memorandum, Docket TG-091653 (2 pp.) (11/07/14)
CROSS EXAMINATION EXHIBITS				
Layne Demas, Consultant for Waste Control, Inc.				
LD-1T	Layne C. Demas			Prefiled Rebuttal Testimony of Layne C. Demas (15 pp.) (08/20/14)
LD-2T	Layne C. Demas			Prefiled Supplemental Testimony of Layne C. Demas (8 pp.) (11/07/14)
CROSS EXAMINATION EXHIBITS				
STAFF WITNESS				

⁴ The prefiled exhibits Mr. Willis is sponsoring, specifically Exhibit Nos. JW-2 through JW-5, were originally filed in Docket TG-131794. On March 25, 2014, the Commission entered Order 05 Granting Motion to Dismiss and Rejecting Tariff Filing. Following the rejection of Waste Control's tariff filing, Waste Control requested that the Commission incorporate these exhibits into the Company's new tariff filing in the instant docket.

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Melissa Cheesman, Regulatory Analyst, Commission				
MC-1T	Melissa Cheesman			Prefiled Direct Testimony of Melissa Cheesman (58 pp.) (07/18/14) (revised by errata sheet 07/24/14)
MC-2	Melissa Cheesman			Washington Economic Development Finance Authority email correspondence from March 4, 2014, to March 24, 2014, (3 pp.) (07/18/14)
MC-3	Melissa Cheesman			Cash Flow Affiliate Company Relationship to Heirborne (4 pp.) (07/18/14)
MC-4	Melissa Cheesman			Bond Relationships (1 pg.) (07/18/14)
MC-5	Melissa Cheesman			Heirborne Bond Tax Exemption and Nonarbitrage Certificate (7 pp.) (07/18/14)
MC-6	Melissa Cheesman			Results of Operations and Supporting Schedules (23 pp.) (07/18/14) (revised by errata sheet 07/24/14)
MC-7	Melissa Cheesman			Three-Factor Allocation (2 pp.) (07/18/14)
MC-8	Melissa Cheesman			Credit and Reimbursement Agreement (70 pp.) (07/18/14)
MC-9	Melissa Cheesman			City of Kalama Contract (9 pp.) (07/18/14)
MC-10	Melissa Cheesman			Staff Disposal Tons Calculation (5 pp.) (07/18/14)
MC-11T	Melissa Cheesman			Prefiled Supplemental Testimony of Melissa Cheesman (10 pp.) (08/15/14)
MC-12	Melissa Cheesman			Spreadsheets entitled <i>Staff Price Out</i> (7 pp.) (08/15/14)
MC-13T	Melissa Cheesman			Prefiled Supplemental Testimony of Melissa Cheesman (17 pp.) (02/02/15)
CROSS EXAMINATION EXHIBITS				
MC-14	WCI			Staff Response to DR No. 13 (1 pg.) (03/11/15)
MC-15	WCI			Staff Response to DR No. 1, TG-131794, January 22, 2014, 2009 Rate Case Staff Workpapers Attachment (8 pp.) (03/11/15)
MC-16	WCI			Staff Response to DR No. 18 (1 pg.) (03/11/15)
MC-17	WCI			Staff Response to DR No. 10,

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				Docket TG-131794 and Staff Response to DR No. 4, Docket TG-140560 (2 pp.) (03/11/15)
MC-18	WCI			Workpapers from Staff from November 2013 in Docket TG-131794 (7 pp.)

OFFICIAL NOTICE	
<u>Documents</u>	<u>Date Filed/Issued</u>
<i><u>Docket TG-091653</u></i>	
Staff's General Rate Case Open Meeting Memo, prepared by Layne Demas and Dennis Shutler	01/28/10
<i><u>Docket TG-131794</u></i>	
Order 01, Order Denying Exemption From Rule	10/10/13
Order 02, Complaint and Order Suspending Tariff; and, Allowing Rates on a Temporary Basis, Subject to Refund	11/27/13
Notice of Prehearing Conference	12/24/13
Notice of Appearance on Behalf of Staff from Steven W. Smith	01/02/14
Notice of Appearance on Behalf of Waste Control, Inc. from David W. Wiley	01/02/14
Notice of Appearance on Behalf of WRRRA from James K. Sells	01/07/14
Petition to Intervene on Behalf of WRRRA from James K. Sells	01/08/14
Order 03, Prehearing Conference Order; Notice of Hearing	01/16/14
Notice of Opportunity to Respond to Motion for Approval of a Temporary Special Fuel Surcharge with Less than Statutory Notice	01/24/14
Notice of Substitution of Presiding Officer	01/31/14
Errata Correcting Order 03 and Notice Revising Procedural Schedule	02/12/14
Notice of Mediation	02/12/14
Notice of Opportunity to Respond to Staff's Motion to Dismiss	03/06/14
Order 05, Initial Order Granting Motion to Dismiss and Rejecting Tariff Filing	03/25/14
Notice of Finality	04/16/14
<i><u>Docket TG-140560</u></i>	

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Notice of Appearance of David W. Wiley on Behalf of Waste Control, Inc.	04/07/14
Order 01, Complaint and Order Suspending Tariff; and, Allowing Rates to Continue on a Temporary Basis, Subject to Refund	04/10/14
Notice of Appearance of Steven W. Smith on Behalf of Staff	04/14/14
Notice of Prehearing Conference	04/15/14
Notice of Appearance of James K. Sells on Behalf of WRRRA	04/23/14
Petition to Intervene of WRRRA	04/23/14
Order 02, Prehearing Conference Order and Notice of Hearing	05/02/14
Order 03, Order Approving Temporary Special Fuel Surcharge on Less Than Statutory Notice	05/06/14
Substitution of Counsel on Behalf of Staff	06/02/14
Notice of Opportunity to Respond to Staff's Expedited Motion	06/13/14
Order 04, Granting in Part and Denying in Part Expedited Motion for Extension of Time, Rescheduling Hearing	06/18/14
Notice of Extension of Filing Deadline	06/19/14
Order 05, Order Granting in Part and Denying in Part Staff's Motion to Clarify the Scope of WAC 480-07-520(4) and Motion to Compel; Granting in Part and Denying in Part WCI's Motion for Discovery Master and/or Alternatively, Scheduling of a Discovery Conference, Notice of Discovery Conference	07/02/14
Order 06, Order Approving Temporary Special Fuel Surcharge on Less Than Statutory Notice	07/03/14
Notice Revising Procedural Schedule	08/29/14
Notice of Partial Settlement	09/10/14
Notice Canceling Hearing and Suspending Procedural Schedule and Notice of Deadline for Filing Settlement Documentation	09/12/14
Order 07, Order Approving Temporary Special Fuel Surcharge on Less Than Statutory Notice	09/18/14
Notice of Bench Request No. 1	10/15/14
Order 08, Order Approving Temporary Special Fuel Surcharge on Less Than Statutory Notice	10/27/14
Notice Modifying Procedural Schedule	10/27/14
Notice Vacating Procedural Schedule and Notice of Opportunity to Respond	11/18/14
Order 09, Order Approving Temporary Special Fuel Surcharge on Less Than Statutory Notice	12/30/14
Order 10, Order Denying Staff's Objection to and Motion to Strike Supplemental Testimony and Exhibits	01/07/15
Notice Establishing Procedural Schedule and Notice of Hearing	01/27/15
Notice of Bench Request No. 2	02/23/15
Notice of Opportunity to Respond	02/25/15