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| **EXHIBIT NUMBER** | **WITNESS** | **O/A** | **DATE** | **DESCRIPTION** |
| **SETTLEMENTS/SUPPORTING DOCUMENTS/BENCH EXHIBITS** | | | | |
| 1 | **Waste Control, Staff, and WRRA** |  |  | 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) (*originally filed in Docket TG-131794)*[[1]](#footnote-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) (*originally filed in Docket TG-131794)* |
| **JD-3** | **Jacqueline G. Davis** |  |  | Company Adjusted Pro Forma Results of Operations (2 pp.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-4** | **Jacqueline G. Davis** |  |  | Lurito-Gallagher Formula Revenue Requirement (1 pg.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-5** | **Jacqueline G. Davis** |  |  | Equity Adjustment Under Regulatory Depreciation Calculations (1 pg.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-6** | **Jacqueline G. Davis** |  |  | Spare Truck Rental Asset Return Analysis (2 pp.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-7** | **Jacqueline G. Davis** |  |  | 2009 Staff Workpaper Analysis of Allowed Truck Rents (1 pg.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-8** | **Jacqueline G. Davis** |  |  | Real Property Rentals From Affiliate Companies v. Staff Audit Positions to Date (1 pg.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-9** | **Jacqueline G. Davis** |  |  | Staff Provided Pro Forma Results of Operations from 2009 Rate Case (4 pp.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-10** | **Jacqueline G. Davis** |  |  | Rate Case Professional Costs and Fee Summary Through January 31, 2014 (1 pg.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-11** | **Jacqueline G. Davis** |  |  | Labor Expense Analysis (2 pp.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JD-12T** | **Jacqueline G. Davis** |  |  | Prefiled Supplemental Testimony of Jacqueline G. Davis (14 pp.) (04/04/14)[[2]](#footnote-2) |
| **JD-13** | **Jacqueline G. Davis** |  |  | Customer notices and proposed tariff sheets for G-101, a/k/a Initial Filing (56 pp.) (04/03/14) |
| **JD-14** | **Jacqueline G. Davis** |  |  | Company Proposed Rate Design and Rate Spread (3 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 1-3.)* |
| **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) (*WCI designated this exhibit in its filing as JD-11, p. 5.)* |
| **JD-16** | **Jacqueline G. Davis** |  |  | Lurito-Gallagher Formula (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 6.)* |
| **JD-17** | **Jacqueline G. Davis** |  |  | Results of Operations (3 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 7-9.)* |
| **JD-18** | **Jacqueline G. Davis** |  |  | Summary of Significant Forecast Assumptions (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 10.)* |
| **JD-19** | **Jacqueline G. Davis** |  |  | Schedule 1 – Explanation of Restating Adjustments and Summary of Restating Adjustments in Schedule 1 (6 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 11-16.)* |
| **JD-20** | **Jacqueline G. Davis** |  |  | Schedule 2 – Explanation of Forecast Adjustments and Summary of Forecast Adjustments in Schedule 2 (5 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 17-21.)* |
| **JD-21** | **Jacqueline G. Davis** |  |  | Schedule 3 – Explanation of Reclass Adjustments and Summary of Reclass Adjustments in Schedule 3 (4 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 22-25.)* |
| **JD-22** | **Jacqueline G. Davis** |  |  | Schedule 4 – Twelve Month Calculations (2 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 26, 27.)* |
| **JD-23** | **Jacqueline G. Davis** |  |  | Workpaper 1 – Expense Matrix (2 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 29, 30.)* |
| **JD-24** | **Jacqueline G. Davis** |  |  | Workpaper 2 – Depreciation (7 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 31-37.)* |
| **JD-25** | **Jacqueline G. Davis** |  |  | Workpaper 3 – Labor Analysis (4 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 38-41.)* |
| **JD-26** | **Jacqueline G. Davis** |  |  | Workpaper 4 – License Fee Analysis (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 42.)* |
| **JD-27** | **Jacqueline G. Davis** |  |  | Workpaper 5 – Dues and Subscriptions Analysis (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 43.)* |
| **JD-28** | **Jacqueline G. Davis** |  |  | Workpaper 6 – Capital Structure/Cost of Debt/ROE Analysis (2 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 44, 45.)* |
| **JD-29** | **Jacqueline G. Davis** |  |  | Workpaper 7 – Transactions with Affiliated Companies (3 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 46-48.)* |
| **JD-30** | **Jacqueline G. Davis** |  |  | Workpaper 8 – Customer Counts (3 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 49-51.)* |
| **JD-31** | **Jacqueline G. Davis** |  |  | Workpaper 9 – Fuel Analysis (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 52.)* |
| **JD-32** | **Jacqueline G. Davis** |  |  | Workpaper 10 – Miscellaneous General Ledger Adjustments (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 53.)* |
| **JD-33** | **Jacqueline G. Davis** |  |  | Workpaper 11 – Bad Debts (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 54.)* |
| **JD-34** | **Jacqueline G. Davis** |  |  | Workpaper 12 – Utilities (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 55.)* |
| **JD-35** | **Jacqueline G. Davis** |  |  | Workpaper 13 – Land Rents (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 56.)* |
| **JD-36** | **Jacqueline G. Davis** |  |  | Workpaper 14 – Tires (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 57.)* |
| **JD-37** | **Jacqueline G. Davis** |  |  | Workpaper 15 – Property Tax (6 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 58-63.)* |
| **JD-38** | **Jacqueline G. Davis** |  |  | Workpaper 16 – Disposal Fees (2 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 64.)* |
| **JD-39** | **Jacqueline G. Davis** |  |  | Workpaper 17 –Route Study (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 65.)* |
| **JD-40** | **Jacqueline G. Davis** |  |  | Workpaper 18 – Rate Case Costs (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 66.)* |
| **JD-41** | **Jacqueline G. Davis** |  |  | Workpaper 19 – Truck Rents (1 pg.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, p. 67.)* |
| **JD-42** | **Jacqueline G. Davis** |  |  | Income Statement by Month Provided by Client (3 pp.) (04/04/14) (*WCI designated this exhibit in its filing as JD-11, pp. 68-70.)* |
| **JD-43T** | **Jacqueline G. Davis** |  |  | Prefiled Rebuttal Testimony of Jacqueline G. Davis (57 pp.) (08/20/14) (*WCI designated this exhibit in its filing as JD-41T)* |
| **JD-44** | **Jacqueline G. Davis** |  |  | 2/6/14 Email from Dave Wiley to Steven Smith (1 pg.) (08/20/14) (*WCI designated this exhibit in its filing as JD-42)* |
| **JD-45** | **Jacqueline G. Davis** |  |  | Land Rents Schedule – Revised (Excel Spreadsheets) (08/20/14) (*WCI designated this exhibit in its filing as JD-43)* |
| **JD-46** | **Jacqueline G. Davis** |  |  | Depreciation Schedule/ Additional Assets (8 pp.) (08/20/14) (*WCI designated this exhibit in its filing as JD-44)* |
| **JD-47** | **Jacqueline G. Davis** |  |  | Spare Truck Rental and Usage Analysis (Excel Spreadsheets) (08/20/14) (*WCI designated this exhibit in its filing as JD-45)* |
| **JD-48** | **Jacqueline G. Davis** |  |  | Lurito Inputs/Updated Cost of Debt Calculation (Excel Spreadsheets) (08/20/14) (*WCI designated this exhibit in its filing as JD-46)* |
| **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) (*WCI designated this exhibit in its filing as JD-47)* |
| **JD-50[[3]](#footnote-3)** | **Jacqueline G. Davis** |  |  | Professional Fee Unilateral Reductions Applied (1 pg.) (08/20/14) (revised 03/30/15) (second revised 06/29/15) (*WCI designated this exhibit in its filing as JD-48)* |
| **JD-52** | **Jacqueline G. Davis** |  |  | Updated Results of Operations/Response to Staff Exhibit MC-6 (Excel Spreadsheets) (08/20/14) (revised 03/30/15) (*WCI designated this exhibit in its filing as JD-49)* |
| **JD-53T** | **Jacqueline G. Davis** |  |  | Prefiled Supplemental Testimony of Jacqueline G. Davis (8 pp.) (11/07/14) (*WCI designated this exhibit in its filing as JD-50T)* |
| **CROSS EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **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) (*originally filed in Docket TG-131794)*[[4]](#footnote-4) |
| **JW-3** | **Joseph Willis** |  |  | Job Description of Kevin Willis (1 pg.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JW-4** | **Joseph Willis** |  |  | Notes to Financial Statements, dated December 31, 2012 (2 pp.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **JW-5** | **Joseph Willis** |  |  | Flow Chart of Waste Control Company Interrelationships (1 pg.) (02/18/14) (*originally filed in Docket TG-131794)* |
| **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** | | | | |
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| **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** | | | | |
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|  |  |  |  |  |
| **STAFF WITNESS** | | | | |
| **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 *Staff Price Out* (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, 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.) |

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| **OFFICIAL NOTICE** | |
| **Documents** | Date Filed/Issued |
|  |  |
| *Docket TG-091653* |  |
|  |  |
| Staff’s General Rate Case Open Meeting Memo, prepared by Layne Demas and Dennis Shutler | 01/28/10 |
|  |  |
| *Docket TG-131794* |  |
|  |  |
| 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 WRRA from James K. Sells | 01/07/14 |
| Petition to Intervene on Behalf of WRRA 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 |
|  |  |
| *Docket TG-140560* |  |
|  |  |
| 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 WRRA | 04/23/14 |
| Petition to Intervene of WRRA | 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 |
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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. [↑](#footnote-ref-1)
2. Exhibits sponsored by Ms. Davis from this point onward were filed in Docket TG-140560. [↑](#footnote-ref-2)
3. Exhibit No. JD-51 was inadvertently never assigned. [↑](#footnote-ref-3)
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. [↑](#footnote-ref-4)