**Robert C.**

 **Cole**

**& Assoc.**

Certified Pubic Accountant

December 16, 2010

Mr. David W. Danner

Executive Director and Secretary

Attn: Records Center

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr SW

P.O. Box 47250

Olympia, WA. 98504-7250

RE: Methow Valley Sanitation Service, Inc. G-146

 Special Fuel Surcharge Supplement 51

Dear Secretary:

Enclosed herewith are proposed tariff 8, pages 2 and special fuel

surcharge supplement #51 for Methow Valley Sanitation Service, Inc,

issued December 16, 2010 to become effective February 1, 2011.

The revisions are due to rising fuel prices and changes in fuel indexes,

resulting in a surcharge of 1.67%

In conjunction, we submit the following in regards to the revised pages.

 Copies of revised pages

 LSN application asking for permission for January 1, 2011 effective date

 Solid Waste Fuel Surcharge Worksheet

If we can provide any further information, please call Bob Cole

at 206-525-2614.

Sincerely,

Robert C. Cole

Enclosures

Member: AICPA, WSCPA, WRRA

10303 Meridian Ave N, Suite 201 Seattle, WA 98133 (206) 525-2614 Fax (206) 525-7842