

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF WASHINGTON &)
IDAHO RAILWAY SPECIAL REGULATORY) CASE NO. WAI-R-15-01
FEE PURSUANT TO IDAHO CODE §§ 61-)
1001 THROUGH 61-1005) ORDER TO SHOW CAUSE
)
) NOTICE OF HEARING
)
) ORDER NO. 33330**

Washington & Idaho Railway (“Railroad”) is a regional rail shipper headquartered in Rosalia, Washington, operating in portions of Washington, Idaho, and Montana. The Railroad is a “railroad corporation,” and a “common carrier” as defined by *Idaho Code* §§ 61-111 and 61-113. As such, the Company is a public utility subject to the jurisdiction of the Commission. *Idaho Code* § 61-129. This matter comes before the Commission due to the Railroad’s failure to report its intrastate operating revenues for calendar years 2013 and 2015, and pay its regulatory fees for 2012, 2013, 2014, and 2015, as required by *Idaho Code* §§ 61-1001 through 61-1003.

BACKGROUND

1. Commission Regulatory Fees

The Commission’s operating funds are derived by assessing regulatory fees upon utilities and railroads subject to the Commission’s jurisdiction. Each year, the Legislature authorizes the Commission to expend funds necessary to regulate and supervise utilities and railroads doing business in Idaho. *Idaho Code* § 61-1001. The maximum annual assessment fee for each railroad shall not exceed one percent (1%) of its gross intrastate operating revenues, and the minimum annual fee shall be no less than \$50. *Idaho Code* § 61-1004(1).

Idaho Code § 61-1003 requires that, “[o]n or before April 1st of each year, each public utility and railroad corporation subject to the jurisdiction of the commission, shall file with the commission a return verified by an officer or agent of the public utility or railroad corporation involved, showing its gross operating revenues from its intrastate utility or railroad business in Idaho for the preceding calendar year during which it carried on such intrastate utility or railroad business.”

Idaho Code § 61-1001 requires that “[e]ach railroad corporation, subject to the jurisdiction of the commission, and subject to the provisions of this act, shall pay to the

ORDER TO SHOW CAUSE
NOTICE OF HEARING
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commission in each year, a special regulatory fee in such amount as the commission shall find and determine to be necessary, together with the amount of all other fees paid or payable to the commission by each such public utility and railroad corporation. . . .” See also *Idaho Code* § 61-1005.

Once all the railroads have reported their intrastate operating revenues for the previous calendar year, the Commission calculates the “proportional assessment that all railroad corporations . . . shall bear . . . in proportion to their respective gross operating revenues derived from intrastate [railroad] business in Idaho for the preceding calendar year” *Idaho Code* § 61-1004. The Commission then notifies each railroad of its assessed regulatory fee no later than May 1 of each year. *Idaho Code* § 61-1005. The regulatory fee may be paid to the Commission in equal semi-annual installments due May 15 and November 15 of each year. *Id.*

Idaho Code § 61-1004 sets forth the duties of the Commission with regard to the determination of fees. With regard to the years in question, the Commission has fulfilled its statutory requirements, and the rates set by the Commission were below the statutory maximum of one percent (1%) of gross intrastate revenue. See Order Nos. 32226 (April 22, 2011), 32522 (April 23, 2012), 32782 (April 19, 2013), 33081 (April 18, 2014), and 33281 (April 20, 2015).

In a Decision Memo dated May 25, 2015, Commission Staff alleged that the Railroad failed to file its annual revenue statements for calendar years 2013 and 2015. Staff further alleged that the Railroad failed to pay its assessed fees for calendar years 2012, 2013, 2014, and a portion of its 2015 assessment.¹

The Commission has met its statutory duties in determining and assessing the regulatory fees applicable to the Railroad. *Barratt-Riley Affidavit*. Furthermore, on multiple occasions, Commission Staff attempted to obtain the Railroad’s verified returns and collect annual fees, sending invoices, demand letters, and notification that failure to comply may result in legal action. See *Exhibit No. 1 to Barratt-Riley Affidavit*. Nevertheless, the Railroad has failed, refused, or neglected to meet the requirements of the statutes and Staff’s demands that it file annual returns and pay its outstanding regulatory fees. *Id.*

In summary, the Railroad has failed to file its statutorily required annual verified return in 2013 and 2015. Each failure to file violates *Idaho Code* § 61-1003. Also, the Railroad

¹ Pursuant to *Idaho Code* § 61-1005, the payment of fees is to be made semiannually. The first installment being due by May 15th, and the second due by November 15th.

has failed to pay its statutorily required annual regulatory fees to the Commission in years 2012,² 2013,³ 2014,⁴ and 2015.⁵ *Id.* Each failure to pay violates *Idaho Code* § 61-1003.

In February 2014, the Railroad was assessed \$59.84 in interest on its outstanding balance of \$997.31 (6%). Likewise, in January 2015, the Railroad was assessed \$110.01 in interest on its outstanding balance of \$1,833.50 (6%). *See Idaho Code* § 61-1005 (stating that utilities and railroads failing to timely pay shall incur an annual fee of 6% interest on all unpaid balances).

The Railroad's current outstanding balance is \$1,968.57.

JURISDICTIONAL STATEMENT

The Commission has jurisdiction in this matter pursuant to *Idaho Code* §§ 61-101, *et seq.*, including *Idaho Code* § 61-501, which vests the Commission with the authority and jurisdiction to supervise and regulate every public utility in the state. More specifically, *Idaho Code* §§ 61-701, *et seq.*, provides direction to the Commission relating to enforcement, penalties, and interpretation of public utilities law. *See also Idaho Code* §§ 61-1001 through 61-1005 (relating to regulatory fees of railroads).

CLAIMS

1. Count One: Violations of Idaho Code § 61-1003

Idaho Code § 61-1003 requires the Railroad to file annual verified returns showing gross operating revenues from its railroad business in Idaho for the preceding calendar year during which it carried on such intrastate railroad business.

The Railroad has failed or refused to file the annual verified return in years 2013 and 2015 in violation of *Idaho Code* § 61-1003, with each "failure to file" creating a distinct and

² In May 2012, the Railroad failed or refused to pay the mandatory regulatory fee of \$947.31. This amount represents an outstanding balance in May 2012. *Barratt-Riley Affidavit*.

³ In May 2013, the Railroad failed or refused to pay a regulatory fee of \$50.00. *Id.* Fifty dollars represents the minimum assessment because Commission Staff has been unable to calculate an accurate amount due the Company's failure to submit annual verified returns. *Idaho Code* § 61-1004.

⁴ In August 2014, Washington & Idaho Railway was assessed a regulatory fee of \$776.41, based on a late-filed return showing gross intrastate revenue for 2013. *Barratt-Riley Affidavit*. This fee remains unpaid. *Id.*

⁵ In May 2015, the Railroad again failed to pay an annual regulatory fee of \$50.00 – the minimum assessment due to the continued failure of the Railroad to submit annual verified returns. *Id.*

unique cause of action. See *Idaho Code* § 61-707 (every violation “shall be deemed a separate and distinct offense”).

2. Count Two: Violations of Idaho Code §§ 61-1001, 61-1004, and 61-1005

Idaho Code §§ 61-1001 and 61-1005 require that the Railroad pay to the Commission an annual regulatory fee in a proportional amount based on the Railroad’s intrastate gross operating revenues as reported in its annual verified return.

The Railroad has a long track record of failing to pay its annual regulatory fee:

1. In May and November 2012, the Railroad failed or refused to pay the annual regulatory fee totaling \$947.31⁶ to the Commission in violation of *Idaho Code* §§ 61-1001 and 61-1005;
2. In May and November 2013 the Railroad failed or refused to pay its minimum annual regulatory fee of \$50.00⁷ to the Commission in violation of *Idaho Code* §§ 61-1001 and 61-1005;
3. In August 2014, Washington & Idaho Railway was assessed a regulatory fee of \$776.41. In violation of *Idaho Code* §§ 61-1001 and 61-1005, this fee remains unpaid.
4. In April 2015, Washington & Idaho Railway was assessed its annual regulatory fee of \$50.00.⁸ On May 16, 2015, the first installment of at least \$25 became past due. The second installment is due by November 15, 2015.

See *Barratt-Riley Affidavit*. Because of the Railroad’s failure to pay its annual regulatory fees, it has incurred \$169.85 in fees.⁹ At the time of the entry of this Order, Washington & Idaho Railway owes the Commission \$1,968.57 in regulatory fees and interest charges. *Id.*

ORDER

Accordingly, based on the evidence before the Commission, and good cause appearing, IT IS HEREBY ORDERED that Washington & Idaho Railway shall appear before

⁶ This amount represents an outstanding balance for failing to pay in years prior to 2012.

⁷ The \$50 amount represents the minimum assessment because Commission Staff is unable to calculate an accurate assessment amount due to Railroad’s failure to submit annual verified returns.

⁸ The \$50 amount represents the minimum assessment because Commission Staff is unable to calculate an accurate assessment amount due to Railroad’s failure to submit annual verified returns.

⁹ *Idaho Code* § 61-1005 requires that any outstanding balances be charged an annual fee of 6% interest on the balance.

the Commission AT 9:30 A.M. (MDT) ON TUESDAY, JULY 21, 2015, IN THE COMMISSION HEARING ROOM, 472 WEST WASHINGTON STREET, BOISE, IDAHO, to show cause why the following relief should not be granted by summary order of the Commission:

1. Order the Railroad to immediately pay the current entire outstanding annual fees in the amount of \$1,968.57;
2. Order the Railroad to immediately file its statutorily required annual verified returns for 2013 and 2015;¹⁰
3. Direct the Commission's attorney to seek the imposition of civil penalties pursuant to *Idaho Code* § 61-706 of \$2,000 for each and every offense, totaling \$12,000.
4. Direct the Commission's attorney to initiate an action in District Court to enforce the determination of the Commission, consistent with *Idaho Code* §§ 61-705, 61-706, and 61-1005.

IT IS FURTHER ORDERED that all hearings and prehearing conferences in this matter will be held in facilities meeting the accessibility requirements of the Americans with Disabilities Act (ADA). Persons needing the help of a sign language interpreter or other assistance in order to participate in or to understand testimony and argument at a public hearing may ask the Commission to provide a sign language interpreter or other assistance at the hearing. The request for assistance must be received at least five (5) working days before the hearing by contacting the Commission Secretary at:

IDAHO PUBLIC UTILITIES COMMISSION
PO BOX 83720
BOISE, IDAHO 83720-0074
(208) 334-0338 (Telephone)
(208) 334-3762 (FAX)
E-Mail: secretary@puc.idaho.gov

¹⁰ Absent the Railroad's violation of *Idaho Code* § 61-1003, the assessments for 2013 and 2015 would undoubtedly exceed the statutory minimum of \$50. Consequently, the Commission reserves the right to issue the Railroad amended assessments for 2013 and 2015 once the Railroad submits proper verified returns for those years and appropriate calculation of the owed fees can be made.

IT IS FURTHER ORDERED that all proceedings in this matter will be conducted pursuant to Title 61 of the Idaho Code and the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

IT IS FURTHER ORDERED that the Commission Secretary serve this Order to Show Cause by Certified Mail (return receipt requested) upon the person designated to receive Notices of Summonses and Complaints (IDAPA 31.01.01.016) and upon the person designated by the utility to receive legal service in Idaho. *Idaho Code* § 61-615.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 29th day of June 2015.



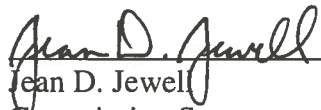
PAUL KJELLANDER, PRESIDENT

Commissioner Redford Out of the Office
MACK A. REDFORD, COMMISSIONER



KRISTINE RAPER, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary

O:WAI-R-15-01_bk_dh

ORDER TO SHOW CAUSE
NOTICE OF HEARING
ORDER NO. 33330

BRANDON KARPEN, ISB No. 7956
Deputy Attorney General
Idaho Public Utilities Commission
472 W. Washington Street
P.O. Box 83720
Boise, Idaho 83720-0074
Telephone: (208) 334-0357
E-mail: brandon.karpen@puc.idaho.gov

Attorney for the Commission Staff

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF WASHINGTON &)
IDAHO RAILWAY SPECIAL REGULATORY) CASE NO. WAI-R-15-01
FEE PURSUANT TO *IDAHO CODE* §§ 61-)
1001 THROUGH 61-1003) AFFIDAVIT OF MARIA
) BARRATT-RILEY IN SUPPORT
) OF ORDER TO SHOW CAUSE**

MARIA BARRATT-RILEY, being duly sworn, stated:

1. My name is Maria Barratt-Riley. I am over 21 years of age, of sound mind, and I have personal knowledge of the facts stated herein.
2. I am a Deputy Administrator at the Idaho Public Utilities Commission. I started working in this position in December 2012. I am responsible for the billing and collection of annual fees as described in *Idaho Code* §§ 61-1001 through 61-1005.
3. Washington & Idaho Railway failed to file an annual verified return reporting its annual intrastate gross operating revenue for calendar years 2013 and 2015, as described by *Idaho Code* § 61-1003.
4. In May and November 2012, Washington & Idaho Railway failed or refused to pay a regulatory fee of \$947.31.
5. In May and November 2013, Washington & Idaho Railway failed or refused to pay its annual regulatory fee of \$50.00. However, pursuant to *Idaho Code* § 61-1004, \$50 is the minimum assessment that may be charged to a railroad. This amount was billed because Commission Staff was unable to calculate an accurate regulatory assessment amount due the Company's failure to submit an annual verified return.
6. In February 2014, Washington & Idaho Railway was assessed \$59.84 in interest on its outstanding balance of \$997.31 (6%).

7. In August 2014, Washington & Idaho Railway was assessed a regulatory fee of \$776.41. This regulatory fee remains unpaid and is past due.


8. In January 2015, Washington & Idaho Railway was assessed \$110.01 in interest on its outstanding balance of \$1,833.50 (6%).

9. In April 2015, Washington & Idaho Railway was assessed its annual regulatory fee of \$50.00. Again, \$50 is the minimum statutory assessment amount, which was charged because of Washington & Idaho Railway's continued failure to submit annual verified returns. Twenty-five dollars of this amount became past due on May 15, 2015.

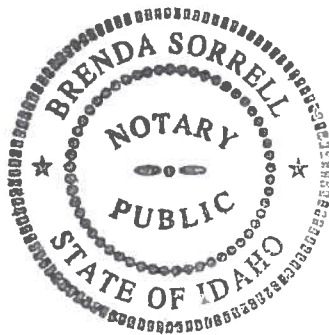
10. Currently, Washington & Idaho Railway owes the Commission \$1,968.57 in fees and interest charges.


11. On multiple occasions, Staff has attempted to obtain the Company's verified returns and collect its past due annual fees by sending invoices, demand letters, and notification that failure to comply would result in legal action.

Dated this 25th day of June 2015.


By: Maria Barratt-Riley
Deputy Administrator
Idaho Public Utilities Commission

SUBSCRIBED AND SWORN to before me this 25th day of June 2015.




Notary Public for Idaho
My commission expires on 5/7/2016



STATE OF IDAHO
OFFICE OF THE ATTORNEY GENERAL
LAWRENCE G. WARDEN

VIA CERTIFIED MAIL

February 17, 2015

Washington & Idaho Railway
P.O. Box 275
Rosalia, Washington 99170

Re: Your Prior Balance and 2013-2014 Unpaid Annual Assessment Fees

Attn: Donna Patterson

Dear Ms. Patterson:

It has come to our attention that Washington & Idaho Railway ("W&I Railway" or "Company") has not paid its annual 2013 or 2014 regulatory fees to the Idaho Public Utilities Commission. *Idaho Code* § 61-1001 provides that each railroad "shall pay to the commission in each year, a special regulatory fee to defray the amount to be expended . . . for supervising and regulating . . . railroad corporations." The Company's outstanding regulatory fee is \$1,943.57 (\$947.31 prior balance from 2012 plus \$50.00 assessment for 2013, plus \$59.84 in statutory interest, plus \$776.41 assessment for 2014, plus \$110.01 in statutory interest). *Idaho Code* § 61-1005 requires that railroad corporations shall pay their annual regulatory fee "in equal semi-annual installments on or before the 15th days of November and May in each fiscal year." As indicated in the attached documents, the Commission previously mailed W&I Railway a notice of delinquent payment and invoices for the above-mentioned past due assessment fees.

Unless the entire outstanding annual fees in the amount \$1,943.57 is paid within 10 days, *Idaho Code* § 61-1005 authorizes the Attorney General to commence an action to collect the unpaid regulatory assessments. To avoid further Commission proceedings and court action, W&I Railway must immediately pay its past due regulatory assessments. Any questions concerning the payment of the regulatory assessment may be directed to Tami Humiston, at (208) 334-0325 or tamara.humiston@puc.idaho.gov.

Sincerely,

D. Neil Price
Deputy Attorney General

Enclosures

cc: Marie Barratt-Riley
Joe Leckie
Tami Humiston

Exhibit 1
Barratt-Riley Affidavit
Order No. 33330
Page 1 of 10

Contracts & Administrative Law Division, Idaho Pub
Boise, Idaho 83720-0074, Telephone: (208) 334-0300, FAX:
Located at 472 West Washington St., Boise.

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For delivery information visit our website at www.usps.com		
OFFICIAL USE		
Postage	\$	Postmark Here
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	
Sent To: Washington & Idaho Railway		
Street, Apt. No., or PO Box No.: PO Box 275		
City, State, ZIP+4: Rosalia WA 99170		

7010 0290 0002 3438 3785

COPY

Washington & Idaho Railway
PO Box 275
Rosalia, Washington 99170

Attn: Donna Patterson

Dear Ms. Patterson:

Enclosed is a copy of the Idaho Public Utilities Commission's (Commission) statement detailing the delinquent assessments owed by the Washington & Idaho Railway (Company) to the Commission. The Company has failed to pay either the 2013 or the 2014 assessments.

The purpose of this letter is to request that Washington & Idaho Railway immediately pay the overdue balance of \$1,833.56 within 10 days of the receipt of this letter or the Commission will use its statutory authority to seek this amount.

Idaho Code § 61-1005 provides that "(U)pon failure, refusal or neglect of any public utility or railroad corporation to pay such fee the attorney general shall commence an action in the name of the state to collect the same." In the event this legal assessment is not paid within the 10 days allowed, the Commission will ask the attorney general to begin the necessary legal action to collect this amount. The delinquent amount is continuing to accrue interest at the legal rate of 6% per annum until such time as the full amount shall be paid. *Idaho Code § 61-1005*.

Additionally, the payment of this assessment does not relieve the Company of its ongoing legal obligation to report its annual assessment for 2015. The form for the 2015 assessment will be mailed in approximately one month, and the return needs to be filed with the Commission on or before April 1, 2015.

If you need to contact someone at the Commission, you may speak with Maria Riley-Barratt at 208-334-0337. Thank you for your attention to this matter.

Sincerely,

V. Joe Leckie
Executive Administrator,
Idaho Public Utilities Commission



Idaho Public Utilities Commission

P.O. Box 83720, Boise, ID 83720-0074

COPY

C.L. Butch Otter, Governor

Paul Kjellander, Commissioner
 Mack A. Redford, Commissioner
 Marsha H. Smith, Commissioner

Statement

WASHINGTON & IDAHO RAILWAY
 PO BOX 275
 ROSALIA WA 99170

Date
2/10/2015

Payment Due	2/10/2015
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Account # WAI-R

Date	Transaction	Amount	Balance
12/31/2012	Balance forward		0.00
02/11/2013	INV #PRIOR BAL.	947.31	947.31
	--- Prior Assessment Balance \$947.31 -2012		
04/19/2013	INV #2013-021.	50.00	997.31
	--- 2013 Utility Assessment \$50.00		
02/11/2014	INV #2014-INT-13.	59.84	1,057.15
	--- Assessment Interest \$59.84		
08/06/2014	INV #2014-309.	776.41	1,833.56
	--- 2014 Railroad Assessment \$776.41		
01/22/2015	INV #2015-INT-16.	110.01	1,943.57
	--- Assessment Interest \$110.01		

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
0.00	110.01	0.00	0.00	1,833.56	\$1,943.57

Outstanding balances after November 15, 2014 will be assessed with a 6% interest fee.

Please contact Tami Humiston at (208) 334-0325 or by email at tamara.humiston@puc.idaho.gov if you have any questions or need additional information.



**IDAHO
PUBLIC UTILITIES
COMMISSION**

Paul Kjellander, President
Marsha H. Smith, Commissioner
Mack A. Redford, Commissioner

INVOICE

FOR 2012 ANNUAL ASSESSMENT FEE

COPY

PAYMENT DUE MAY 15, 2012
Authority: *Idaho Code* §§ 61-1001 and 62-611

INVOICE NO 4441
Company ID: WAI-R

April 23, 2012

**DONNA PATTERSON
WASHINGTON & IDAHO RAILWAY
P.O. BOX 275
ROSALIA, WA 99170**

WASHINGTON & IDAHO RAILWAY

Reported 2011 Gross Intrastate Operating Revenues (GIOR) of \$113,328.00

Unpaid assessment as of this date	0	See note 1
Interest on unpaid assessment at 6% (<i>Idaho Code</i> § 61-1005)	0	See note 1
2012 assessment fee	947.31	See note 2
Total amount due	947.31	

Note 1: Amounts in the unpaid assessment and interest boxes must be paid in full by May 15, 2012, to bring your account into compliance. If both amounts are zero and you have a reported GIOR, your company is in compliance at this date.

Note 2: The 2012 assessment fee may be paid in equal semi-annual installments. The first installment of the regulatory fee is due no later than May 15, 2012. The second installment is due no later than November 15, 2012. Installment payments received after those dates shall accrue interest at 6%. The entire annual regulatory fee may be paid no later than May 15, 2012.

This assessment fee is determined by multiplying reported GIOR times an assessment rate. The rate is determined pursuant to *Idaho Code* § 61-1004. For 2012 the assessment rate for railroads is .8359% (.008359) by commission order no. 32522. The minimum fee is \$50.00.

ANY UTILITY OR RAILROAD OBJECTING TO THE ASSESSMENT STATED ABOVE MAY FILE AN OBJECTION WITH THE COMMISSION PURSUANT TO *Idaho Code* § 61-1007.

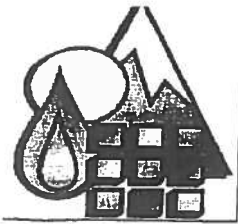
Please contact David Hattaway with questions or comments: (208) 334-0337 or david.hattaway@puc.idaho.gov

Remittance Advice for: WAI-R

Please tear of this portion of invoice and return with payment

Please make checks or money orders payable to the Idaho Public Utilities Commission.
remit-to address is PO Box 83720 Boise, ID 83720-0074

Invoice No. 4441	Amount Remitted	Company Id: WAI-R
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**IDAHO
PUBLIC UTILITIES
COMMISSION**

Paul Kjellander, President
Marsha H. Smith, Commissioner
Mack A. Redford, Commissioner

INVOICE

FOR 2012 ANNUAL ASSESSMENT FEE

COPY

PAYMENT DUE NOVEMBER 15, 2012
Authority: *Idaho Code* §§ 61-1001 and 62-611

October 24, 2012
INVOICE NO 4510
Company ID: WAI-R

**DONNA PATTERSON
WASHINGTON & IDAHO RAILWAY
P.O. BOX 275
ROSALIA, WA 99170**

Full Year Assessment Fee Payment is now due and payable

The Amount Due is \$947.31

Please remit by November 15, 2012

Please contact David Hattaway with questions or comments: (208) 334-0337 or david.hattaway@puc.idaho.gov

Remittance Advice for: WAI-R

Please tear of this portion of invoice and return with payment

Please make checks or money orders payable to the Idaho Public Utilities Commission.

remit-to address is PO Box 83720 Boise, ID 83720-0074

Invoice No. 4510

Amount Remitted

Company Id: WAI-R



IDAHO
PUBLIC UTILITIES
COMMISSION

Paul Kjellander, President
Marsha H. Smith, Commissioner
Mack A. Redford, Commissioner

INVOICE

FOR 2013 ANNUAL ASSESSMENT FEE

COPY

PAYMENT DUE MAY 15, 2013
Authority: *Idaho Code* §§ 61-1001 and 62-611

INVOICE NO 2013-021
Company ID: WAI-R
DONNA PATTERSON

WASHINGTON & IDAHO RAILWAY
P.O. BOX 275
ROSALIA, WA 99170

April 19, 2013

Reported 2012 Gross Intrastate Operating Revenues (GIOR) of: \$ 0.0

Unpaid assessment as of this date	947.31	See note 1
Interest on unpaid assessment at 6% (<i>Idaho Code</i> § 61-1005)	0	See note 1
2013 assessment fee	\$ 50.00	See note 2
Total amount due	\$ 997.31	

Note 1: Amounts in the unpaid assessment and interest boxes must be paid in full by May 15, 2013, to bring your account into compliance. If both amounts are zero and you have a reported GIOR, your company is in compliance at this date.

Note 2: The 2013 assessment fee may be paid in equal semi-annual installments. The first installment of the regulatory fee is due no later than May 15, 2013. The second installment is due no later than November 15, 2013. Installment payments received after those dates shall accrue interest at 6%. The entire annual regulatory fee may be paid no later than May 15, 2013.

This assessment fee is determined by multiplying reported GIOR times an assessment rate. The rate is determined pursuant to *Idaho Code* § 61-1004. For 2013 the assessment rate for railroads is .6154% (.006154) by Commission Order Number 32782. The minimum fee is \$50.00.

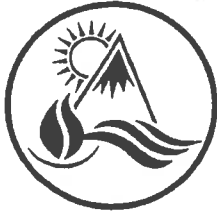
**ANY UTILITY OR RAILROAD OBJECTING TO THE ASSESSMENT STATED ABOVE MAY
FILE AN OBJECTION WITH THE COMMISSION PURSUANT TO *Idaho Code* § 61-1007.**

Please contact Maria Barratt-Riley with questions or comments: (208) 334-0337 or maria.barratt-riley@puc.idaho.gov

Remittance Advice for: WAI-R WASHINGTON & IDAHO RAILWAY

Please make checks or money orders payable to: Idaho Public Utilities Commission
PO Box 83720 Boise, ID 83720-0074

Invoice No. 2013-021	Amount Remitted: \$ _____	Company Id: WAI-R



Idaho Public Utilities Commission

P.O. Box 83720, Boise, ID 83720-0074

COPY

C.L. Butch Otter, Governor

Paul Kjellander, Commissioner
Mack A. Redford, Commissioner
Marsha H. Smith, Commissioner

Interest Invoice

WASHINGTON & IDAHO RAILWAY
PO BOX 275
ROSALIA WA 99170

Date	Invoice No.
2/11/2014	2014-INT-13

Account No.	WAI-R	Due Date	5/15/2014
Description		Assessment Amount	
Interest assessed on account balance after November 15		59.84	
		Total	\$59.84

The 2014 assessment fee may be paid in equal semi-annual installments. The first installment of the regulatory fee is due no later than May 15, 2014. The second installment is due no later than November 15, 2014. Outstanding balances after November 15, 2014 will be assessed with a 6% interest fee.

Please make checks or money orders payable to:

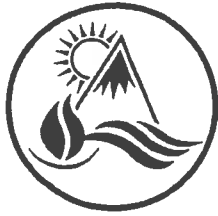
Idaho Public Utilities Commission
PO BOX 83720
BOISE ID 83720-0074

Please contact Tami Humiston with questions or comments: (208) 334-0325 or tamara.humiston@puc.idaho.gov

Remittance advice for:

WASHINGTON & IDAHO RAILWAY

Account No. WAI-R Invoice No. 2014-INT-13 Remittance amount: \$ _____



Idaho Public Utilities Commission

P.O. Box 83720, Boise, ID 83720-0074

COPY

C.L. Butch Otter, Governor

Paul Kjellander, Commissioner
Mack A. Redford, Commissioner
Marsha H. Smith, Commissioner

Assessment Invoice

WASHINGTON & IDAHO RAILWAY
PO BOX 275
ROSALIA WA 99170

Date	Invoice No.
8/6/2014	2014-309

Due Date	8/6/2014
----------	----------

Account No.	WAI-R	2014 GIOR Amount
Description		Assessment Amount
2014 Railroad Assessment .5327%		776.41
The 2014 assessment fee for utilities is .2371% and .5327% for railroads by Commission Order Number 33017 and 33018 respectively. The minimum assessment fee is \$50.00.		Total \$776.41

The 2014 assessment fee may be paid in equal semi-annual installments. The first installment of the regulatory fee is due no later than May 15, 2014. The second installment is due no later than November 15, 2014. Outstanding balances after November 15, 2014 will be assessed with a 6% interest fee.

ANY UTILITY OR RAILROAD OBJECTING TO THE ASSESSMENT STATED ABOVE MAY FILE AN OBJECTION WITH THE COMMISSION PURSUANT TO IDAHO CODE 61-1007.

Please make checks or money orders payable to:

Idaho Public Utilities Commission
PO BOX 83720
BOISE ID 83720-0074

Please contact Tami Humiston with questions or comments: (208) 334-0325 or tamara.humiston@puc.idaho.gov

Remittance advice for:

WASHINGTON & IDAHO RAILWAY

Account No. WAI-R Invoice No. 2014-309 Remittance amount: \$ _____



Idaho Public Utilities Commission

P.O. Box 83720, Boise, ID 83720-0074

COPY

C.L. Butch Otter, Governor

Paul Kjellander, Commissioner
Mack A. Redford, Commissioner
Marsha H. Smith, Commissioner

Interest Invoice

WASHINGTON & IDAHO RAILWAY
PO BOX 275
ROSALIA WA 99170

Date	Invoice No.
1/22/2015	2015-INT-16

Account No.	WAI-R	Due Date	1/22/2015
Description		Assessment Amount	
Interest assessed on account balance after November 15		110.01	
		Total	\$110.01

The 2014 assessment fee may be paid in equal semi-annual installments. The first installment of the regulatory fee is due no later than May 15, 2014. The second installment is due no later than November 15, 2014. Outstanding balances after November 15, 2014 will be assessed with a 6% interest fee.

Please make checks or money orders payable to:

Idaho Public Utilities Commission
PO BOX 83720
BOISE ID 83720-0074

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Remittance advice for:

WASHINGTON & IDAHO RAILWAY

Account No. WAI-R Invoice No. 2015-INT-16 Remittance amount: \$ _____



Idaho Public Utilities Commission

P.O. Box 83720, Boise, ID 83720-0074

C.L. Butch Otter, Governor

Paul Kjellander, Commissioner
 Mack A. Redford, Commissioner
 Kristine Raper, Commissioner

Statement

WASHINGTON & IDAHO RAILWAY
 PO BOX 275
 ROSALIA WA 99170

Due Date	5/23/2015
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Account # WAI-R

Date	Transaction				Amount	Balance
02/11/2013	INV #PRIOR BAL. Orig. Amount \$947.31. --- Prior Assessment Balance \$947.31				947.31	947.31
04/19/2013	INV #2013-021. Orig. Amount \$50.00. --- 2013 Utility Assessment \$50.00				50.00	997.31
02/11/2014	INV #2014-INT-13. Orig. Amount \$59.84. --- Assessment Interest \$59.84				59.84	1,057.15
08/06/2014	INV #2014-309. Orig. Amount \$776.41. --- 2014 Railroad Assessment \$776.41				776.41	1,833.56
01/22/2015	INV #2015-INT-16. Orig. Amount \$110.01. --- Assessment Interest \$110.01				110.01	1,943.57
04/22/2015	INV #2015-020. Orig. Amount \$50.00. --- 2015 Railroad Assessment \$50.00				50.00	1,993.57
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due	
0.00	50.00	0.00	0.00	1,943.57	\$1,993.57	

Outstanding balances after November 15, 2015 will be assessed with a 6% interest fee.

Please contact Tami Humiston at (208) 334-0325 or by email at tamara.humiston@puc.idaho.gov if you have any questions or need additional information.