

Tacoma Narrows Bridge Toll Rate Setting

Paula J. Hammond, P.E.
Secretary

David L. Dye, P.E.
Deputy Secretary

Steve Reinmuth
Chief of Staff

Craig Stone
Director,
Toll Division

Washington State Transportation Commission
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Washington State
Department of Transportation

TNB Presentation Overview

- Toll Operations Overview
- Toll Operation Expenditures
 - SSB 5795
- Annual Financial Statements
- Traffic and Revenue Reports
 - FY 2008, 2009, 1st Quarter 2010
- Toll Rate Setting Timeline
- Financial Plan
- Capital Expenditures



TNB Toll Operations Overview

(July 16, 2007 – September 27, 2009)

- Over 123,000 open *Good To Go!* accounts.
- Over 340,000 issued transponders.
- Nearly 70% of traffic used electronic toll lanes.
- More than 31.6 million *Good To Go!* transactions to date.
- Almost \$90 million in revenue to date.
- Average violation rate about 2.7% for the past year.



Toll Expenditures

Secretary's Executive Order

- Toll Revenue and Expenditure Accountability
 - Executed March 12, 2009
 - Identified categories of expenditures that will not be charged to toll facility accounts:
 - Subscriptions
 - Employee educational expenses
 - Professional membership
 - Employee recognition and safety awards
 - Meeting meals and light refreshments
 - Commute trip reduction incentive
 - Employee travel (excludes employee use of agency owned vehicles)

Toll Expenditures

SSB 5795

- **What does the law specify?**
 - *“Toll charges, other revenues, and interest may not be used to pay for costs that do not contribute directly to the financing, operation, maintenance, management, and necessary repairs of the tolled facility, as determined by rule by the transportation commission.”*
- **What is the Commission’s responsibility?**
 - Undergo rule making process to establish allowable toll costs.
- **What is WSDOT’s responsibility?**
 - Make detailed quarterly reports available to the transportation commission and public on the department’s website.

The screenshot shows the Washington State Department of Transportation (WSDOT) website page for TNB Financial Information. The page is titled "TNB Financial Information" and contains several sections:

- More Information:** Links to TNB CAC Meeting Materials, Tolling home, Benefits of tolling, Electronic tolling options, Washington tolling history, Future tolling in Washington, Tacoma Narrows Bridge Construction Page, and SR 167 Hot Lanes.
- Have tolling questions?:** Contact WSDOT.
- Have Good To Go! Questions?:** Call Good To Go! customer service: 1-866-936-8246.
- TNB Financial Information:** Text explaining that TNB tolls are accounted for in a separate account within the state treasury, dedicated to the Tacoma Narrows Bridge. It mentions that spending is appropriated by the legislature and monitored by the Office of Financial Management. Toll rates are set by the Transportation Commission. Interest is accrued on toll revenue; however, the interest that accrues is dedicated to the Tacoma Narrows Bridge account. All toll revenue and interest earnings in the Tacoma Narrows Bridge account go towards paying the debt on bonds used to finance construction of the bridge and for paying ongoing operating and maintenance costs. Toll revenues are deposited daily, and day to day activities are managed by WSDOT. [RCW 47.56.163](#) includes more information.
- Please read the following note regarding Toll Financial Statements:** The June 30, 2009 financial statements will be posted to this website and available for viewing in October. 2009 fiscal year close activity and year end accounting adjustments occur throughout July and August, and the June financial statements will be published once these accounting entries are completed. Also, the June 30, 2009 financial statements will become official when the state produces the Comprehensive Annual Financial Report around December 31, 2009.
- TNB Toll Financial Statements:**
 - Financial Plan
- Tacoma Narrows Bridge Statement of Revenues, Expenses, and Changes in Fund Balance:**
 - Through May 2009 (PDF 31.7 KB)
 - Through April 2009 (PDF 27 KB)
 - FY 2008 - Year ended June 30, 2008 (PDF 36 KB)
- Combined Balance Sheet:**
 - Through May 2009 (PDF 53.5 KB)
 - Through April 2009 (PDF 23.2 KB)
 - FY 2008 - Year ended June 30, 2008 (PDF 34 KB)
- Projected and Reported Revenue:**
 - Fiscal Year 2010 - June 2009 through August 2009 (PDF 26 KB)
 - Fiscal Years 2008 & 2009 - July 2007 through June 2009 PDF (16.9 KB)
- Additional Financial Information:**
 - Tolling Financial Flow

WSDOT’s TNB Financial Information web page

Toll Expenditures

Financial Statistics – Tacoma Narrows Bridge

- Financial Statements provide comprehensive report on expenditures
 - Goods and Services
 - Toll Operator Contract
 - Insurance
 - Credit Card and Bank Fees
 - Washington State Patrol
 - Supplies and Materials
 - Travel
 - Capital Outlays
 - Salaries and Benefits
 - Infrastructure Maintenance and Preservation
- Reports to be developed quarterly and posted on the department's website.
- Secretary's Executive Order provided detailed direction to the department on Toll Revenue and Expenditure Accountability.

Financial Statements – FY ending June 30, 2009

Tacoma Narrows Bridge Account

THE TACOMA NARROWS BRIDGE ACCOUNT (FUND 511)				
WASHINGTON STATE				
DEPARTMENT OF TRANSPORTATION				
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE				
State Fiscal Year 2009, Month Ended June 30, 2009 - DRAFT				
	NOTES	THROUGH MAY	JUNE	YEAR TO DATE
OPERATING REVENUES:				
Tolls	1	40,788,623	3,554,690	44,323,313
Violation Penalties	2	489,995	107,720	597,715
Transponder Sales	3	570,363	37,554	607,917
Miscellaneous Revenue	4	54,047	1,490	55,537
Undistributed Receipts	5	(190,298)	190,298	0
Total Operating Revenues		41,692,762	3,891,719	45,584,482
OPERATING EXPENDITURES:				
Goods and Services	6	5,203,529	1,728,498	6,932,027
Toll Operator Contract	7	1,246,558	92,127	1,338,685
Insurance	8	550,003	210,218	760,221
Credit Card and Bank Fees	9	202,572	112,128	315,000
Washington State Patrol	10	795,311	85,173	880,484
Other	11	9,915	887	10,802
Travel	12	129,455	22,242	151,697
Capital Outlays	13	450,501	24,789	475,289
Salaries and Benefits	14	264,240	4,215	268,455
Infrastructure Maintenance & Preservation		8,852,384	2,260,275	11,112,661
Total Operating Expenditures		32,840,379	1,611,442	34,451,821
EXCESS OF OPERATING REVENUE OVER EXPENDITURES				
				400,000
NONOPERATING INCOME (EXPENDITURES)				
Prior Period Recoveries	15	400,000	0	400,000
Interest Income	16	682,567	112,733	795,299
Capital Improvement Outlays	17	(1,804,789)	(425,151)	(2,229,939)
Total Nonoperating Income (Expenditures)		(722,221)	(312,418)	(1,034,639)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
				33,417,181
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	18	(26,625,418)	(300,000)	(26,925,418)
Total Other Financing Sources (Uses)		(26,625,418)	(300,000)	(26,925,418)
NET CHANGE IN FUND BALANCE				
		5,492,739	999,024	6,491,763
FUND BALANCE - BEGINNING		9,995,221	15,407,960	9,995,221
FUND BALANCE - ENDING		15,487,960	16,486,984	16,486,984

Toll Financial Statements were prepared in accordance with Generally Accepted Accounting Principles for governmental type funds.

Fund Balance - Beginning remains static throughout the year.
Fund Balance - Ending for previous months is the same as Fund Balance - Beginning for this month.
Monthly and Year-to-Date Fund Balance - Ending should always equal each other.

Original Prepared September 16, 2009
by the Division of Accounting and Financial Services

TACOMA NARROWS BRIDGE ACCOUNT (FUND 511)

DEPARTMENT OF TRANSPORTATION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
State Fiscal Year 2009, Month Ended June 30, 2009 - DRAFT

As a part of these financial statements and should be considered in conjunction with

the net tolls of paying eastbound vehicles, either through electronic toll accounts or the time of travel across the eastbound span of the TNB.

collected by the Pierce County court system and forwarded to WSDOT for adjudicated are deducted through the use of a photo enforcement system. The penalty amount is standard passenger car and is collected in accordance with RCW 46.63.160(9).

the sale of transponder devices at the time a vehicle owner establishes an electronic

Administrative fees (\$54.661), NSF check fees (\$840) and Cash Over/Short (\$36).

expense revenue. This includes suspense of cash toll revenue that occurs as a result. Where applicable, suspense revenue is analyzed and periodically issue source or expense item. This source is cleared to zero at the end of each

for contract payments to the TNB third party operator, TransCore, for and managing electronic toll accounts.

ance payments to the Risk Management Division of the Office of Financial Management maintains the TNB's commercial property insurance policy and

paid to Bank of America Merchant Services for Visa and MasterCard

cover. Included are bank fees for bank account services at Bank of America of CyberSource for credit/debit card processing.

violation activity at the TNB. The Patrol validates automobile owner

Pierce County District Court for processing.

present purchases of supplies, utilities, rents, printing, communication, and well as the cost of sales for transponder devices.

self within WSDOT who oversee and work within TNB operations. The

7.00 was issued March 12, 2009. This order directs that travel no longer term that will appear on this line in the future will be the rental charge for WSDOT equipment fund. The Department inadvertently charged for rent in June. These amounts were not moved before the state closed its action to move these expenditures in the new biennium.

for use in TNB operations.

DOT who support TNB operations.

des the cost of maintenance and bridge preservation activities on the TNB staff. (These costs include Goods and Services of \$161,073, and Salaries and Benefits of \$154,347.)

ded to Undistributed Receipts. During February, the Department from Tacoma Narrows Constructors due to a credit change order process specification.

from investments based upon the TNB account's average daily month was \$97,400. Interest also includes TNB's proportionate share of the Central Toll Account interest was \$15,333 for the of proceeds, where applicable.

AB construction activities.

and cash from the TNB Account to the Highway Bond

invoice. During May, operating transfers out also included a component of the new employee insurance system. The is, it would have been included in the health insurance rate had, the legislature structured it as a direct payment.

Original Prepared September 16, 2009
by the Division of Accounting and Financial Services

Capital Work Remaining

Tacoma Narrows Bridge

	09-11 Biennium		
	Expended	Estimated Remaining Costs	
Local Agency Agreements-Bicycle Commitments	\$36,218	\$294,000	
Median Barrier @ Bridge Ends	\$7,900	\$30,000	
Expansion Joint Noise Walls	\$15,000	\$20,000	
Light Screens at Performance Golf	\$25,000	\$5,000	
Administration of Warranty	\$1,292	\$80,000	
Environmental Monitoring	\$1,665	\$75,000	
Right of Way Surplus Property Disposal	\$0	\$7,500	
Total Cost of Work	\$87,075	\$511,500	\$598,575
2009-2011 Budget	\$788,000		

Projected and Reported Traffic and Revenue

Tacoma Narrows Bridge - FY 2008

	Projected Traffic	Reported Traffic	Variance	Projected Toll Revenue	Reported Toll Revenue	Variance	Total Operating Revenues
Jul-07	627,125	669,112	41,987	\$ 1,477,654	\$ 1,583,781	\$ 106,127	\$ 1,632,584
Aug-07	1,215,055	1,332,870	117,815	\$ 2,862,954	\$ 3,055,129	\$ 192,175	\$ 3,067,899
Sep-07	1,151,365	1,239,899	88,534	\$ 2,703,659	\$ 2,779,237	\$ 75,578	\$ 2,851,425
Oct-07	1,163,238	1,242,452	79,214	\$ 2,672,600	\$ 2,707,943	\$ 35,343	\$ 2,841,142
Nov-07	1,105,981	1,165,713	59,732	\$ 2,530,697	\$ 2,567,285	\$ 36,588	\$ 2,677,011
Dec-07	1,167,808	1,168,451	643	\$ 2,651,153	\$ 2,264,148	\$ (387,005)	\$ 2,324,712
Jan-08	1,174,117	1,136,524	(37,593)	\$ 2,502,701	\$ 2,435,357	\$ (67,344)	\$ 2,551,743
Feb-08	1,175,347	1,123,604	(51,743)	\$ 2,501,786	\$ 2,426,325	\$ (75,461)	\$ 2,492,421
Mar-08	1,295,838	1,194,321	(101,517)	\$ 2,756,084	\$ 2,611,405	\$ (144,680)	\$ 2,746,591
Apr-08	1,236,939	1,176,209	(60,730)	\$ 2,624,481	\$ 2,535,908	\$ (88,573)	\$ 2,612,714
May-08	1,299,701	1,243,452	(56,249)	\$ 2,776,801	\$ 2,735,642	\$ (41,159)	\$ 2,870,632
Jun-08	1,255,786	1,203,867	(51,919)	\$ 2,632,724	\$ 2,258,608	\$ (374,116)	\$ 2,507,049
FY Total	13,868,300	13,896,474	28,174	\$ 30,693,294	\$ 29,960,768	\$ (732,527)	\$ 31,175,922

July-Dec 2007 projections based on the forecast dated April 2007.

Jan-May 2008 projections based on the forecast dated February 2008.

June 2008 projections based on the forecast dated June 2008.

Actual Revenue includes toll revenue, violations fees and transponder sales.

Reported Revenue aligns with Fund 511 Financial Statements.

Projected and Reported Traffic and Revenue

Tacoma Narrows Bridge - FY 2009

	Projected Traffic	Reported Traffic	Variance	Projected Toll Revenue	Reported Toll Revenue	Variance	Total Operating Revenues
Jul-08	1,255,786	1,260,676	4,890	\$ 3,947,017	\$ 4,130,793	\$ 183,776	\$ 4,236,353
Aug-08	1,266,537	1,249,245	(17,292)	\$ 4,004,336	\$ 4,064,786	\$ 60,450	\$ 4,141,957
Sep-08	1,161,754	1,186,566	24,812	\$ 3,671,588	\$ 3,869,276	\$ 197,688	\$ 3,932,288
Oct-08	1,180,928	1,192,760	11,832	\$ 3,710,680	\$ 3,808,881	\$ 98,201	\$ 3,904,410
Nov-08	1,107,862	1,094,721	(13,141)	\$ 3,476,427	\$ 3,517,102	\$ 40,675	\$ 3,667,601
Dec-08	1,167,554	1,000,687	(166,867)	\$ 3,645,072	\$ 3,173,948	\$ (471,124)	\$ 3,265,040
Jan-09	1,115,745	1,116,257	512	\$ 3,478,990	\$ 3,549,598	\$ 70,608	\$ 3,677,954
Feb-09	1,117,296	1,039,376	(77,920)	\$ 3,480,591	\$ 3,307,885	\$ (172,706)	\$ 3,358,149
Mar-09	1,155,743	1,155,283	(460)	\$ 3,604,720	\$ 3,675,422	\$ 70,702	\$ 3,801,203
Apr-09	1,103,203	1,175,827	72,624	\$ 3,436,794	\$ 3,773,037	\$ 336,243	\$ 3,902,643
May-09	1,159,417	1,204,369	44,952	\$ 3,635,357	\$ 3,897,896	\$ 262,539	\$ 3,995,431
Jun-09	1,172,817	1,258,189	85,372	\$ 3,665,607	\$ 3,554,690	\$ (110,917)	\$ 3,701,453
FY Total	13,964,642	13,933,956	(30,686)	\$ 43,757,179	\$ 44,323,313	\$ 566,134	\$ 45,584,482

July 2008 - August 2008 projections based on forecast dated June 2008.

September 2008 - November 2008 projections based on forecast dated September 2008.

December 2008 - February 2009 projections based on forecast dated November 2008.

March 2009 - June 2009 projections based on forecast dated March 2009.

Other Reported Revenue: August write off of FY08 Violation Penalty Revenue not collected; quarterly collection of fees for printed customer statements.

Reported Revenue aligns with Fund 511 Financial Statements for TNB Toll Operations, and includes Biennial Year End Adjustments.

Projected and Reported Traffic and Revenue

Tacoma Narrows Bridge - FY 2010

	Projected Traffic	Reported Traffic	Variance	Projected Toll Revenue	Reported Toll Revenue	Variance	Total Operating Revenues
Jul-09	1,209,709	1,306,609	96,900	\$ 3,782,879	\$ 4,293,278	\$ 510,399	\$ 4,381,710
Aug-09	1,220,066	1,294,569	74,503	\$ 3,837,805	\$ 4,259,985	\$ 422,180	\$ 4,377,400
Sep-09	1,168,866	1,215,868	47,002	\$ 3,675,281	\$ 3,938,650	\$ 263,369	\$ 4,048,929
Year to Date	3,598,641	3,817,046	218,405	\$ 11,295,965	\$ 12,491,913	\$ 1,195,948	\$ 12,808,039
Oct-09	1,188,273			\$ 3,717,476	\$ -		\$ -
Nov-09	1,114,551			\$ 3,478,151	\$ -		\$ -
Dec-09	1,174,747			\$ 3,650,838	\$ -		\$ -
Jan-10	1,129,006			\$ 3,507,927	\$ -		\$ -
Feb-10	1,130,494			\$ 3,507,635	\$ -		\$ -
Mar-10	1,247,261			\$ 3,872,469	\$ -		\$ -
Apr-10	1,190,703			\$ 3,696,845	\$ -		\$ -
May-10	1,251,375			\$ 3,910,438	\$ -		\$ -
Jun-10	1,265,897			\$ 3,945,651	\$ -		\$ -
FY Total	14,290,948	3,817,046	218,405	\$ 44,583,395	\$ 12,491,913	\$ 1,195,948	\$ 12,808,039

Actual Revenue includes toll revenue, violations fees and transponder sales.

Reported Revenue aligns with Fund 511 Financial Statements.

July 2009-August 2009 projections based on the forecast dated June 2009.

September 2009-June 2010 projections based on the forecast dated September 2009.

Financial Plan

Tacoma Narrows Bridge Account

Draft Financial Plan through 2015

Makes no assumption about rate increase beyond FY09, consistent with the Sept. 09 adopted forecast.

(dollars in thousands)

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	Current 2010	2011	2012	2013	2014	2015	Total Through 2015
Toll Rate (ETC)						\$1.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	
Toll Rate (Cash)						\$3.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	
Beginning Fund Balance	-	36,524	34,597	17,076	44,723	18,096	9,995	16,487	14,889	415	(1,683)	(13,952)	(33,191)	
Operations and Maintenance														
Sources of Funds ¹														
Interest Earnings from Tacoma Narrows Account (511) ²	-	-	-	8	57	250	290	615	300					1,521
Interest Earnings from Toll Collections Account (495) ²	-	-	-	-	-	3	115	118	124	129	133	135	138	896
Toll Revenue	-	-	-	-	-	29,960	44,323	45,516	47,853	49,789	51,171	52,187	53,202	374,000
Transponder Sales Revenue	-	-	-	-	-	760	608	632	673	702	721	736	750	5,582
Violations	-	-	-	-	-	467	598	562	598	624	641	654	666	4,810
Fees ³	-	-	-	-	-	1	56	104	104	104	104	104	104	679
Miscellaneous Revenue ⁴	-	-	-	-	913	279	0							1,191
Debt Service	-	-	-	-	-	(14,689)	(26,915)	(34,903)	(44,955)	(40,443)	(45,963)	(54,373)	(53,859)	(316,100)
Transfers from/(to) Other Accounts ⁵	-	-	-	1,300	5,288	-	(10)	-	(5,288)	-	-	-	-	1,290
Total Sources of Funds for Operations and Maintenance	-	-	-	1,308	6,258	17,030	19,064	12,644	(591)	10,905	6,807	(558)	1,001	73,868
Uses of Funds ⁶														
WSDOT Oversight & Admin. of Toll Operations ⁷	-	-	-	172	1,866	2,180	2,278	1,879	1,888	1,348	1,348	1,361	1,372	15,692
Toll Operator Contract	-	-	-	490	2,759	9,852	6,932	7,794	7,794	7,861	7,861	7,932	8,002	67,277
Insurance	-	-	-	-	-	2,680	1,339	2,534	2,534	2,534	2,534	2,534	2,534	19,223
Washington State Patrol	-	-	-	-	-	672	315	342	342	328	328	331	334	2,891
Maintenance of New Bridge	-	-	-	-	-	103	268	769	779	746	746	753	760	4,925
Preservation of New Bridge, Roadway & Toll Systems	-	-	-	-	-	-	-	136	546	185	503	13	3,072	4,455
Deferred Sales Tax	-	-	-	-	-	-	-	-	-	5,757	5,757	5,757	5,757	17,271
Total Uses of Funds for Operations and Maintenance	-	-	-	662	4,625	15,387	11,132	13,454	13,883	13,002	19,077	18,681	21,831	131,734
Current Year Balance for Ops. And Maint. (Sources - Uses)	-	-	-	646	1,632	1,643	7,932	(810)	(14,474)	(2,097)	(12,270)	(19,239)	(20,830)	(57,866)
Capital														
Sources of Funds														
Interest Earnings ²	2,125	1,239	774	1,523	1,797	805	390	-	-	-	-	-	-	8,653
Bond Proceeds	231,207	197,234	108,634	111,986	16,002	12,716	-	-	-	-	-	-	-	677,780
Capitalized Interest (Debt Service)	-	-	-	(1,792)	(2,580)	-	-	-	-	-	-	-	-	(4,372)
Charges for Services	-	-	4	2	145	-	-	-	-	-	-	-	-	152
Transfers from/(to) Other Accounts	39,000	-	-	-	-	-	-	-	-	-	-	-	-	39,000
Total Sources of Funds for Capital	272,332	198,473	109,412	111,720	15,364	13,522	390	-	-	-	-	-	-	721,212
Uses of Funds														
Capital Expenditures	235,808	200,400	127,046	84,720	43,623	23,319	2,230	788	-	-	-	-	-	717,934
Prior Period Recoveries	-	-	(113)	-	-	(54)	(400)	-	-	-	-	-	-	(567)
Total Uses of Funds for Capital	235,808	200,400	126,933	84,720	43,623	23,266	1,830	788	-	-	-	-	-	717,367
Current Year Balance for Capital (Sources - Uses)	36,524	(1,927)	(17,521)	27,001	(28,260)	(9,744)	(1,440)	(788)	-	-	-	-	-	3,845
Ending Fund Balance	36,524	34,597	17,076	44,723	18,096	9,995	16,487	14,889	415	(1,683)	(13,952)	(33,191)	(54,021)	
Debt Service Reserve = Ending Fund Balance / Annual Toll Revenue								32.7%	0.9%	-3.4%	-27.3%	-63.6%	-101.5%	
Debt Service Coverage = (Annual Revenue - Annual Uses of Funds) / Annual Debt Service						111.2%	129.5%	97.7%	67.8%	94.8%	73.3%	64.6%	61.3%	

¹ For GAAP purposes, Interest Earnings, Donations, Debt Service and Transfers displayed as Operations Sources of Funds are considered to be Nonoperating Activities.

² Interest income displayed is net of the cost of investment activities.

³ Includes NSF check and Customer Service Center administration fees.

⁴ Includes contractor liquidated damages for late project delivery and \$102k of donations for grand opening in FY08.

⁵ The repayment of \$5,288m to the Motor Vehicle Account is included in the Enacted 2009-11 Budget. There is no proviso as to whether the transfer will be made in FY10 or FY11.

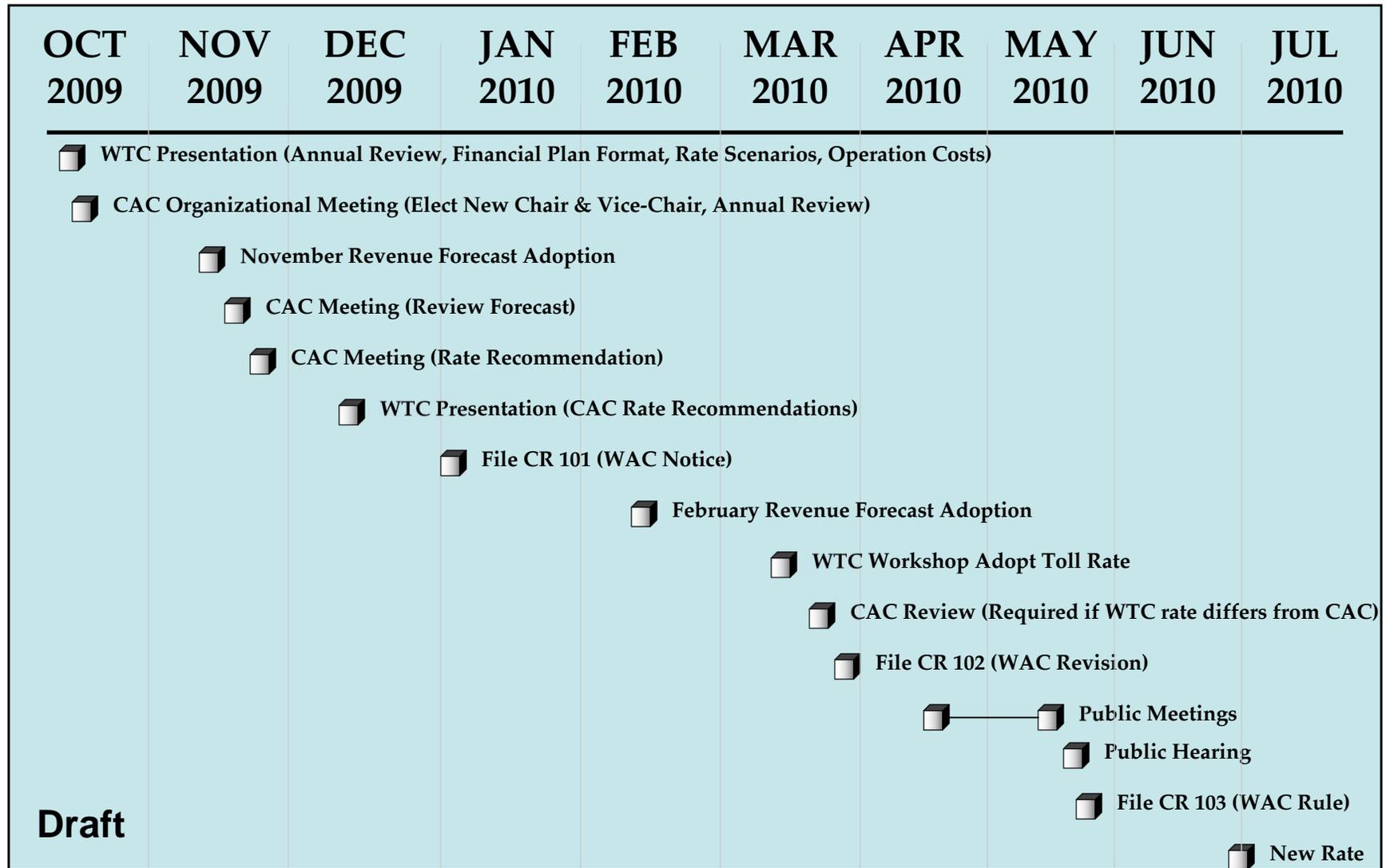
The \$10,000 in FY09 reflects a transfer to the Health Care Authority Admin. Account for the state insurance accounting system supporting FTEs assigned to the TNB.

⁶ Uses of Funds for Operations reflect the Enacted 2009-11 Budget and legislative plan.

For Uses beyond 2013, the legislative assumption of 1/2 the rate of IPD growth is assumed except for insurance which is expected to have no growth, and preservation which is based on the expenditure plan dated April 2007.

⁷ WSDOT Oversight & Admin. includes Credit Card and Bank Fees, Salaries and Benefits, Personal Service Contracts, Travel, and Capital Outlays for use in TNB Operations.

Proposed TNB Toll Rate Timeline 2009-10



Notes:

Public Meetings on TNB Toll Rates to be held in both Bremerton/Silverdale and Gig Harbor/Port Orchard locations.

Questions?

For additional information on the Tacoma Narrows Bridge Toll Rate Setting, please visit:

www.wsdot.wa.gov/tolling/TNBtolling,

or contact:

Jennifer Ziegler, Director of Toll Communications
and Government Relations, at:

206-464-1194

ZiegleJ@wsdot.wa.gov

