EXH. BJM-02
DOCKET TP-25____
2025 PSP GENERAL RATE CASE
WITNESS: BRUCE J. MCNEIL

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, **Complainant,** **v.** **PUGET SOUND PILOTS,** **Respondent.**	**Docket TP-25____**

FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE PREFILED DIRECT TESTIMONY OF

BRUCE J. MCNEIL

ON BEHALF OF PUGET SOUND PILOTS

JULY 29, 2025

PUGET SOUND PILOTS

FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE PREFILED DIRECT TESTIMONY OF BRUCE J. MCNEIL

Q. By whom are you employed and in what capacity?

A. I am a partner with the law firm of Leech Tishman in their Washington DC office. Leech Tishman is a national law firm with approximately 150 lawyers in various cities around the country.

Q. What type of practice do you have?

A. My practice involves advising clients with respect to tax qualified retirement plans regulated by ERISA and the Internal Revenue Code of 1986, as amended (the "Code"), as well as non-qualified deferred compensation arrangements. I have practiced before the Internal Revenue Service, the U.S. Department of Labor and the Pension Benefit Guarantee Corporation. I have nearly 40 years of experience drafting and amending defined benefit pension plans, defined contribution plans, section 457(b) plans, section 457(f) plans, nonqualified deferred compensation arrangements, equity arrangements, split-dollar life insurance arrangements, Corporate Owned Life Insurance, and other forms of executive compensation.

Q. Briefly describe your education.

A. I obtained my JD from Drake University School of Law and I have a LLM degree in Labor Law from Georgetown University Law Center, and a Master of Arts in English from Georgetown University.

Q. Have you ever been employed by the federal government in the area of pension law?

A. Yes, I was formerly an attorney with the Employee Plans Technical and Actuarial Division of the Internal Revenue Service, now the Employee Plans Division of the Internal Revenue Service. My responsibilities included reviewing defined benefit pension plans and defined contribution plans to determine whether the plan documents satisfied the applicable requirements under section 401(a) of the Code, then issue favorable Opinion Letters with respect to the master or prototype plan documents and Determination Letters with respect to individually designed plan documents.

Q. Where are you admitted to practice?

A. I am admitted to practice in the US Supreme Court, US Tax Court, and the US Court of Appeals for the District of Columbia and the Eighth Circuit. I am also admitted to practice in Washington, the District of Columbia, Connecticut, Iowa, Minnesota and North Dakota.

Q. Are you a member of any professional organizations?

A. Yes, several organizations. I am a Fellow of the American College of Employee Benefits Counsel, I have also served on the Board of Directors of the Plan Sponsor Council of America ("PSCA"). I am currently serving as a member of the Western Pension and Benefits Council Governing Board and the Board of Directors for the Western Pension and Benefits Counsel – Seattle Chapter. I am

the Editor-in-Chief of both the *Journal of Pension Planning & Compliance* and the *Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation*, quarterly national publications published by Wolters Kluwer. I have been an adjunct professor of law at the University of Minnesota Law School, Drake University Law School and the University of Iowa College of Law. I am a frequent speaker on employee benefits matters at PSCA national conferences and national conferences for the Western Pension and Benefits Council and NBI, Inc.

Q. Have you published in the area of pension law?

A. I have authored or co-authored over 45 published books and more than 200 articles regarding employee benefit plans. The books include several editions of "The Pension Answer Book," published by Panel Publishers; several editions of "401(k) Plans: A Comprehensive Guide," published by John Wiley & Sons, Inc.; several editions of the "Individual Retirement Account Answer Book," published by Wolters Kluwer; several editions of "Tax-Sheltered Annuities under §403(b) and Nonqualified §457 Plans," published by the RIA Group; and at least 30 editions of "Nonqualified Deferred Compensation Plans," published by Thomson Reuters/West Publishing. As noted above, I am also the Editor-in-Chief of the *Journal of Pension Planning & Compliance* and the *Journal of Deferred Compensation*, published by Wolters Kluwer. I am also a Contributing Editor of the *401(k) Advisor*, a monthly publication also published by Wolters Kluwer and distributed nationally. I have also authored more than 200 articles published in various law journals. Information on my prior experience as an expert is attached.

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Bruce J. McNeil

Partner

Email: bmcneil@leechtishman.com
Phone: 202.978.7799
Office: 1750 K Street NW, Suite 1200
Washington, D.C. 20006

Bruce J. McNeil represents clients in a wide range of employee benefit matters, including executive and deferred compensation arrangements and complex employee benefits litigation.

Bruce is a Fellow of the American College of Employee Benefits Counsel and is considered one of the country's foremost authorities on executive and deferred compensation.

Bruce regularly advises clients on a wide variety of issues with respect to tax-qualified retirement plans, including 401(k) plans, 403(b) and 457 plans, nonqualified deferred compensation arrangements, equity arrangements, split-dollar life insurance arrangements, COLI, and other forms of executive compensation. Bruce counsels clients on all aspects of tax-qualified and executive and nonqualified deferred compensation plans and arrangements for taxable and tax-exempt employers, employee benefit issues in mergers and acquisitions, fiduciary responsibility, and prohibited transaction issues.

Bruce also has experience in practicing before the Internal Revenue Service, the Department of Labor, and the Pension Benefit Guaranty Corporation in examinations, correction programs, and ruling requests.

Bruce has served as an expert in federal hearings and investigations, including:

- Testifying before the U.S. Senate Committee on Finance as an expert witness in the hearings on the Enron Corporation.
- Testifying before the U.S. Department of Labor ERISA Advisory Council on executive compensation, nonqualified deferred compensation plans, and other employee benefits matters.
- Participating in several investigations by the U.S. Government Accountability Office (GAO) on the impact of mergers and acquisitions on employee benefits, cybersecurity and employee benefit plans, reporting, and disclosure for nonqualified plans at the request of U.S. Senator Patty Murray (D-WA), U.S. Representative Robert Scott (D-VA), and other members of Congress.
- Participating in an investigation by the GAO on nonqualified deferred compensation plans at the request of U.S. Senator Bernie Sanders (D-VT).

As a leader in employee benefits law, Bruce served on the Board of Directors of the Plan Sponsor Council of America (PSCA) and was chair of its Nonqualified Deferred Compensation Committee. He is also a member of the Board of Directors for the Western Pension & Benefits Council. Bruce is the Editor-in-Chief of both the *Journal of Pension Planning & Compliance* and the *Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation*, quarterly publications published by Wolters Kluwer, and a Contributing Editor of the *401(k) Advisor*, a monthly publication also published by Wolters Kluwer.

In addition, Bruce has been an adjunct professor at the University of Minnesota Law School, Drake University Law School, and the University of Iowa College of Law, and is a frequent lecturer on employee benefits matters. He has authored more than 45 books on the subject, including *Nonqualified Deferred Compensation Plans*, published by Thomson Reuters, co-authored the *IRA Answer Book*, published by Wolters Kluwer, and written more than 200 articles on related employee benefit topics.

Capabilities

Labor & Employment
ERISA, Employment Benefits & Executive Compensation (Leader)

Admissions

Washington
District of Columbia
Connecticut
Iowa
Minnesota
North Dakota
U.S. Supreme Court
U.S. Tax Court
U.S. Court of Appeals, District of Columbia
U.S. Court of Appeals, Eighth Circuit

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Academics

LL.M., Georgetown University Law Center
J.D., Drake University Law School
M.A. in English, Georgetown University
B.A., Concordia College

Experience

The Wagner Law Group
Littler Mendelson P.C.
Dorsey & Whitney LLP
Reid & Riege P.C.
Internal Revenue Service, Employee Plans Technical and Actuarial Division

Professional Memberships

American College of Employee Benefits Counsel (Fellow)
Plan Sponsor Council of America (former Board Member, Nonqualified Deferred Compensation Committee; Recipient, Volunteer Service Award (2017)
Joint TE/GE Council (Member)
Western Pension & Benefits Council (Member, Board of Directors)

Professional Accolades

Martindale-Hubbell

Martindale Hubbell AV Peer Review Rated Attorney

Best Lawyers

Employee Benefits (ERISA) Law (2006-2024); ERISA Litigation (2011-2024), *The Best Lawyers in America*

Publications

Bruce is the author of more than 45 books, including editions of *Nonqualified Deferred Compensation Plans*, (1994-present) published by Thomson Reuter; co-author of the *IRA Answer Book*, published by Wolters Kluwer; several editions of *Tax-Sheltered Annuities Under § 403(b) and Nonqualified § 457 Plans*, published by the RIA Group; *Employee Benefits in Mergers & Acquisitions*, published by the RIA Group; and *401(k) Plans: A Comprehensive Guide*, published by John Wiley & Sons, Inc. He is also the author or co-author of over 200 articles on employee benefit matters.

Publications List

Editor-in-Chief, *Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation*, Wolters Kluwer
Editor-in-Chief, *Journal of Pension Planning & Compliance*, Wolters Kluwer
Contributing Editor, *401(k) Advisor*, Wolters Kluwer
"International Employee Benefits," *Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation*, Winter 2024
"Section 3(36) of ERISA Requirements for an Excess Benefit Plan," *Journal of Pension Planning & Compliance*, Summer 2023
"NQDC Administration Makes the Plan," *PSCA Defined Contribution Insights*, Vol. 65., No 4, Winter 2017
"It's Great When a Plan Comes Together," *PSCA Defined Contribution Insights*, Vol. 65., No. 3, Fall 2017
"An ERISA Legal Eagle Fills a PSCA Board Vacancy," *The 401(k) Wire*, Sept. 13, 2017
Nonqualified Deferred Compensation Plans, Thomson/West, 28 editions
"Tax-Sheltered Annuities Under § 403(b) and Nonqualified § 457 Plans," RIA Group
"Employee Benefits in Mergers & Acquisitions," RIA Group
401(k) Plans: A Comprehensive Guide, John Wiley & Sons, Inc., three editions
IRA Answer Book, Wolters Kluwer (Co-Author, Barry Saklin)

Speeches & Presentations

Panelist, "Nonqualified Plans in a COVID-19 Environment," PSCA webinar, June 25, 2020
Panelist, "Nonqualified Deferred Compensation Plan - Survey," PSCA webinar, Nov. 14, 2019
Panelist, "Tax Cuts and Nonqualified Deferred Compensation," PSCA webinar, Oct. 9, 2018
Co-presenter, "Common Prohibited Transactions," AICPA 2018 Employee Benefits Plan Conference, May 15–17, 2018
Presenter, "A New Sheriff In Town (The Tax Cuts & Jobs Act and NQDC)," Florida West Coast Employee Benefits Council (FWCEBC) 2018 Educational Workshop, April 19, 2018
Co-presenter, "Executive Compensation 2018: Private and Public Companies," webinar, The Wagner Law Group, March 27, 2018
Presenter, "Tax Cuts and & Jobs Act and other highlights from the Hill," Joint TE/GE Council Meeting - Employee Plans (EP) Update, February 22–23, 2018
"Exploring NQDC Plan Eligibility," PSCA webinar, Oct. 31, 2017
Co-presenter, "California Dreaming: The Ongoing Problem with the Golden State's Public Pension Program," Academy of Legal Studies in Business (ALSB) Annual Conference, Aug. 9, 2017
Co-presenter, "Separation Agreements – What Can Go Wrong?," Great Lakes TE/GE Council Meeting, July 21, 2017
"Nonqualified Deferred Compensation Plans and Separation Agreements," PSCA webinar, May 23, 2017
Presenter, "Executive Compensation," PSCA 70th Annual National Conference, May 2–3, 2017