## PACIFIC MERCHANT SHIPPING ASSOCIATION RESPONSES TO PUGET SOUND PILOTS' DATA REQUEST NOS. 180-208

DATE PREPARED: August 5, 2020 WITNESS: Capt. Michael Moore, Vice

DOCKET: TP-190976 President, PMSA

REQUESTER: Puget Sound Pilots RESPONDER: Pacific Merchant Shipping

Association, Capt. Michael

Moore

## PSP Data Request No. 200:

Regarding the heading in Exh. MM-42T. 43: 11 - 13: (a) admit that Staff did not state that "retirement costs are internal costs that must not be externalized to the tariff to subject vessels to a double charge"; and (b) if your response to (a) is anything other than an unqualified admission, identify by page and line each place in Staff's testimony that such a statement was made.

## PMSA RESPONSE TO PSP DATA REQUEST NO. 200: s

- (a) Denied.
- (b) Exh. DPK-1T 19:3-7: "My analysis clearly shows that there is no obligation to fund call back liabilities, further than the amount already received for services. The liability was incurred, and the revenue earned, when the pilot accepted the call back assignment and the service was performed. Any remaining obligation is the obligation of PSP to one of its pilots and should be 'below the line,' that is, outside of regulatory consideration." Exh. DPK-1T 19:14-16: "It is important for Staff to put on the record its opposition to any attempt to double collect for services performed in a prior period." Exh. DPK-1T 23:1-2: "Mr. Diess suggests that revenues collected from higher rates charged to the maritime industry are somehow contributions from current active pilots.13

Clearly they are not." Exh. DPK-1T 23:6-8: "As with the off-book, call back liability, the lack of full accrual accounting has masked the actual financial condition and future impact on rates of the association's pension plan as it is currently structured."