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**ELECTRONICALLY FILED**

Ms. Kathy Hunter, Acting Executive Director and Secretary  
Washington Utilities and Transportation Commission  
621 Woodland Square Loop SE  
Lacey, Washington 98503

Re: UTC v. Puget Sound Pilots  
Docket TP-220513

Dear Ms. Hunter:

Final Order 08 in the referenced Docket requires the Puget Sound Pilots (PSP) to file status updates regarding the Multiple Employer Plan (MEP) pension transition process every 60 days, beginning from the effective date of the Order. This letter provides PSP's second status report covering the 60-day period between the filing of the first report on October 9, 2023 and December 8, 2023.

Since the issuance of Final Order 08, PSP pension counsel Bruce McNeil has been drafting the MEP PSP defined benefit pension plan that is a required enclosure with the Internal Revenue Service determination letter request. The PSP Pension Committee is in the process of reviewing a draft MEP pension plan and associated trust agreement. PSP is also in the final process of reviewing the advisory opinion request to the Department of Labor, and projects that this letter will be ready to submit in the next few weeks.

PSP will keep the Commission advised regarding this process in subsequent compliance filings.

Very truly yours,

Michael E. Haglund