

April 8, 2024

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Electronically Filed

Jeff Killip, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, Washington 98503

**Re: Puget Sound Pilots Tariff Revision
Docket TP-220513**

Dear Executive Director Killip:

Final Order 08 in the above 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 fourth status report and updates the Commission on activity that has occurred since the last status report was filed on February 6, 2024.

As previously reported, on December 22, 2023, PSP submitted a request for an advisory opinion to the U.S. Department of Labor (DOL) regarding PSP's status as a plan sponsor of the MEP. PSP has not yet received an advisory opinion from DOL. PSP is continuing to work through details of its draft MEP and has not yet submitted a Determination Letter to the IRS. The MEP is a complex plan document requiring compliance with the Internal Revenue Code, ERISA, the IRS and the Department of Labor requirements.

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

Respectfully,



Sheree S. Carson

SSC:aes
Enclosures
cc: All Parties