# <u>BOLES LAW FIRM –</u> BATON ROUGE, LLC

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CATHERINE H. CRAWFORD, Of Counsel catherinehcrawford@gmail.com

March 15, 2022

#### Via First Class Mail and Email

Larry McNutt, Jr., Administrator Louisiana Pilotage Fee Commission Two United Plaza, Suite 702 Baton Rouge, Louisiana 70809

> RE: Louisiana Pilotage Fee Commission Docket No. P13-001 Filing of Pilots' 1099 Income Distribution Disclosure – Year ended December 31, 2021 New Orleans-Baton Rouge Steamship Pilots Association

Dear Mr. McNutt:

Pursuant to Louisiana Pilotage Fee Commission ("Fee Commission") Order No. P13-001 issued on November 14, 2013, please find attached for filing the New Orleans-Baton Rouge Steamship Pilots Association's pilots' 1099 income distribution disclosure for the year ended December 31, 2021.

With every good wish, I am,

Sincerely, Er & Bolis

Janet S. Boles

JSB/cbl Enclosure

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cc: Captain Brad Brown Captain Louis M. Wattigney, Jr. Art Lentini Dennis Tizzard, CPA Steven Bourquard, Jr., CPA New Orleans Baton-Rouge Steamship Pilots Association

Year 2021

1099 Pilot Shares

1	\$444,601.45	46	\$560,351.72	90	\$561,052.59
2	\$428,243.14	47	\$560,351.72	91	\$585,063.94
3	\$561,905.32	48	\$178,975.15	92	\$566,475.73
4	\$566,932.42	49	\$568,359.74	93	\$439,332.09
5	\$564,852.24	50	\$584,929.21	94	\$565,137.64
6	\$502,107.82	51	\$562,121.25	95	\$572,227.49
7	\$210,952.36	52	\$564,162.02	96	\$575,497.59
8	\$588,532.22	53	\$595,110.22	97	\$576,838.32
9	\$599,824.50	54	\$562,991.32	98	\$574,183.66
10	\$456,823.60	55	\$560,351.72	99	\$565,728.81
11	\$561,040.56	56	\$573,189.74	100	\$566,671.16
12	\$349,162.46	57	\$564,703.65	101	\$568,561.64
13	\$573,453.84	58	\$582,774.26	102	\$575,594.60
14	\$283,429.53	59	\$571,460.39	103	\$629,966.56
15	\$554,274.01	60	\$560,351.72	104	\$571,366.09
16	\$594,337.09	61	\$565,161.93	105	\$578,683.77
17	\$574,597.76	62	\$558,646.41	106	\$582,921.64
18	\$428,243.14	63	\$561,852.15	107	\$576,093.31
19	\$595,265.70	64	\$560,351.72	108	\$564,578.61
20	\$560,351.72	65	\$454,664.85	109	\$591,777.52
21	\$563,163.85	66	\$562,437.52	110	\$566,747.62
22	\$570,151.12	67	\$562,813.66	111	\$561,418.14
23	\$180,348.71	68	\$565,889.04	112	\$619,723.72
24	\$169,931.86	69	\$563,136.83	113	\$579,239.45
25	\$567,485.90	70	\$577,438.56	114	\$573,816.22
26	\$565,740.88	71	\$614,937.77	115	\$579,453.83
27	\$356,849.34	72	\$562,751.39	116	\$308,857.43
28	\$560,351.72	73	\$568,611.75	117	\$301,790.77
29	\$563,983.85	74	\$567,145.58	118	\$301,731.16
30	\$581,432.24	75	\$569,910.68	119	\$301,154.82
31	\$562,057.03	76	\$564,409.58	120	\$314,921.08
32	\$561,728.92	77	\$566,531.80	121	\$304,999.40
33	\$588,609.72	78	\$594,647.70	122	\$301,758.50
34	\$579,892.13	79	\$570,985.45	123	\$313,490.58
35	\$561,106.89	80	\$580,477.17	124	\$300,677.96
36	\$561,522.33	81	\$596,949.97	125	\$299,553.13
37	\$601,834.79	82	\$574,746.79	126	\$307,458.98
38	\$576,629.36	83	\$579,603.69	127	\$163,233.44
39	\$588,461.51	84	\$592,428.92	128	\$303,628.56
40	\$561,807.76	85	\$581,027.81	129	\$305,944.50
41	\$566,242.95	86	\$583,951.49	130	\$304,580.90
42	\$563,521.76	87	\$590,496.50	131	\$300,936.81
43	\$570,066.17	88	\$583,381.51	132	\$301,521.97
44	\$569,471.37	89	\$578,264.71	133	\$299,503.89
45	\$562,492.78				

# KEAN MILLER AT LAW

RANDY YOUNG, PARTNER 225.382.3451, FAX 225.388.9133 RANDY.YOUNG@KEANMILLER.COM

# RECEIVED LOUISIANA PILOTAGE FEE COMMISSION L.E. MCNUTT, ADMINISTRATOR

March 14, 2022

Mr. Larry E. McNutt, Jr. Louisiana Pilotage Fee Commission Two United Plaza, Suite 702 Baton Rouge, Louisiana 70809 VIA ELECTRONIC AND U.S. MAIL

Re: Filing of the New Orleans – Baton Rouge Steamship Pilots Association 2021 Ship Movement Report and Direct Filed Testimonies of Captain W. Brad Brown, III and Charles Clifford Coe, Jr., CPA LPFC Docket No. P13-001 KM File No. 29930-1

Dear Mr. McNutt:

On behalf of Louisiana Chemical Association ("LCA") and Louisiana Mid-Continent Oil & Gas Association ("LMOGA"), thank you for providing us with a copy of the attached 2021 Ship Movement Report and related testimony filed by NOBRA with the Pilot Fee Commission ("PFC") on March 1, 2022. As explained below, we submit this letter to request that NOBRA supplement its filing to provide additional information regarding "ship movement" data as required by PFC Order P13-001 dated November 14, 2013, and consistent with NOBRA previous annual reports filed with the PFC for years 2014-2020.

For background, PFC Order P13-001 provides that the NOBRA tariff calculation resulting from such proceeding "shall be set based on 10,450 ship movements", and requires that NOBRA "... shall file a report with the PFC by March 1 of each year identifying the number of ship movements for the previous year, with such filings to begin March 2014."

Pursuant to PFC Order P13-001, NOBRA filed annual reports with the PFC for years 2014-2020 indicating the below "ship movements":

2014: 11,116 "ship movements" 2015: 11,245 "ship movements" 2016: 11,925 "ship movements" 2017: 12,570 "ship movements" 2018: 13,698 "ship movements" Mr. Larry E. McNutt, Jr. March 14, 2022 Page 2

> 2019: 13,001 "ship movements" 2020: 11,558 "ship movements"

However, for its March 1, 2022, filing that provides 2021 data, we have not found that NOBRA provides "ship movements" in a manner comparable to past years. Rather, NOBRA provides in its March 1, 2022 filing new described categories of data, in particular: 11,250 "invoices", 12,500 "invoiced production", and 13,955 "total pilot dispatches including VTC". NOBRA also indicates that historically it has submitted the "number of invoices". And, NOBRA indicates that it has chosen to include "invoice production" and "total pilot dispatches including VTC", in an effort to provide additional transparency. None of the new terms are defined or explained relative to the term "ship movements" set forth in Order P13-001 and prior year annual filings by NOBRA.

While LCA and LMOGA appreciate the indicated effort by NOBRA to improve transparency, LCA and LMOGA seek further information for clarity so that it can better understand the new data categories provided in the change by NOBRA in its annual reporting procedure.

In particular, LCA and LMOGA request that NOBRA supplement its March 1, 2022 annual report to: (1) confirm that for the March 1, 2022 and future reports, the number provided for "invoices" is equivalent to "ship movements" as such term is used in the reporting requirements in PFC Order P13-001 and in the previous annual report filings; and (2) provide definitions and explanations of the new terms "invoiced production" and "total pilot dispatches including VTC", relative to the term "invoices" and "shipping movements".

Thank you for your attention to this matter.

Very truly yours

Randy Young

JRY/mac Enclosures

cc: Janet S. Boles (via electronic mail)

# <u>BOLES LAW FIRM –</u> BATON ROUGE, LLC

JANET S. BOLES janet@jboleslaw.com 7914 Wrenwood Boulevard, Suite A Baton Rouge, Louisiana 70809 Telephone: 225.924.2685 Facsimile: 225.926.5425 WILLIAM B. KIRTLAND, Of Counsel bkirtland@jboleslaw.com

CATHERINE H. CRAWFORD, Of Counsel catherinehcrawford@gmail.com

March 1, 2022

Via First Class Mail and Email

Larry McNutt, Jr., Administrator Louisiana Pilotage Fee Commission Two United Plaza, Suite 702 Baton Rouge, Louisiana 70809

# RE: Louisiana Pilotage Fee Commission Docket No. P13-001 Filing of the New Orleans - Baton Rouge Steamship Pilots Association 2021 Ship Movement Report & Direct Filed Testimonies of Captain W. Brad Brown, III and Charles Clifford Coe, Jr., CPA

Dear Mr. McNutt:

Pursuant to Fee Commission Order No. P13-001, issued on November 14, 2013 in the referenced docket, please find attached for filing the New Orleans - Baton Rouge Steamship Pilots Association 2021 Ship Movement Report and Direct Filed Testimonies of Captain W. Brad Brown, III and Charles Clifford Coe, Jr., CPA on behalf of the New Orleans - Baton Rouge Steamship Pilots Association.

As always, thank you for your courtesies and with every good wish, I am,

Sincerely,

m & Bolis

Janet S. Boles

JSB/cbl Enclosures

Exh. DL-09 Page 7 of 16

cc: Captain Louis M. Wattigney, Jr. Captain W. Brad Brown, III Art Lentini, Esquire Charles Coe, Jr., CPA

## NEW ORLEANS - BATON ROUGE STEAMSHIP PILOTS ASSOCIATION

#### **DOCKET NO. P13-001**

In Re: Request for Action on Tariff Redesign Resulting in an Upward Adjustment to Recover an Increase in Target Compensation and other Recoverable Expenses pursuant to La R.S. 34: 1122, Elimination of Vessel Traffic Service Surcharge; Implementation of a True-Up Mechanism; Implementation of a Cost of Living Adjustment Mechanism; Increase in Transportation Tariff; Implementation of a Charge for a Second Pilot on Ships of a Certain Scale; and for Related Relief.

## DIRECT FILED TESTIMONY

#### OF

# CAPTAIN W. BRAD BROWN, III

# **ON BEHALF OF**

# NEW ORLEANS – BATON ROUGE STEAMSHIP PILOTS ASSOCIATION

March 1, 2022

# Q1. Please state your name and business address.

W. Brad Brown, III, 2805 Harvard Avenue, Suite 102, Metairie, Louisiana
70006. I am a Louisiana state-commissioned river pilot

# Q2. Who do you represent and in what capacity?

- A. I represent the New Orleans Baton Rouge Steamship Pilots Association ("NOBRA"), a non-profit corporation, duly organized pursuant to La. R.S. 34:1043. Since 2022, I have held the position of Secretary Treasurer of NOBRA. As Secretary Treasurer, I am the custodian of all records of our Association.
- Q3. Have you ever submitted testimony to the Louisiana Pilotage Fee Commission ("Fee Commission") before?
- A. No.

# Q4. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony in this proceeding is to introduce the New Orleans – Baton Rouge Steamship Pilots Association 2021 Ship Movement Report, as required by Fee Commission Order No. P13-001. Order No. P13-001 requires NOBRA to file a report with the Fee Commission by March 1 of each year identifying the number of ship movements for the previous year.

# Q5. Who else will testify on behalf of the NOBRA Pilots for this filing?

A. Charles Clifford Coe, Jr., a Certified Public Accountant of Coe & Company,
LLC will provide testimony regarding the ship movements for 2021.

# Q6. Please summarize NOBRA's ship movements for 2021?

- A. Historically, NOBRA has submitted the number of invoices. In effort to provide additional transparency, NOBRA has chosen to also include invoice production and total pilot dispatches including VTC. In 2021, NOBRA handled a total of 11,250 invoices, 12,500 invoiced production and 13,955 total pilot dispatches including VTC.
- Q7. Attached hereto as Exhibit 1 is a report entitled New Orleans Baton Rouge Steamship Pilots Association 2021 Ship Movement Report. Was this Report prepared under your direction?

A. Yes.

Q8. Is the New Orleans – Baton Rouge Steamship Pilots Association 2021 Ship Movement Report true and accurate to the best of your knowledge, information and belief?

A. Yes.

Q9. Does this conclude your testimony?

A. Yes.

#### NEW ORLEANS - BATON ROUGE STEAMSHIP PILOTS ASSOCIATION

#### **DOCKET NO. P13-001**

In Re: Request for Action on Tariff Redesign Resulting in an Increase in Target Compensation and other Allowed Expenses pursuant to La R.S. 34: 1122, Adjustment for Funding Six Pilots Authorized for Vessel Traffic Control; Implementation of a True-Up Mechanism; Implementation of a COLA Mechanism; Increase in Communication Surcharge; Increase in Transportation Tariff; Implementation of a Charge for a Second Pilot on Ships of a Certain Scale; and for Related Relief.

# <u>NEW ORLEANS – BATON ROUGE STEAMSHIP PILOTS</u> <u>ASSOCIATION 2021 SHIP MOVEMENT REPORT</u>

Louisiana Pilotage Fee Commission ("Fee Commission") Order No. P13-001 requires the New Orleans – Baton Rouge Steamship Pilots Association ("NOBRA") to file a report with the Fee Commission by March 1 of each year identifying the number of ship movements for the previous year, with such filings to begin in March 2014. Pursuant to Order No. P13-001, NOBRA submits this report entitled New Orleans – Baton Rouge Steamship Pilots Association 2021 Ship Movement Report.

NOBRA has reviewed its dispatch and invoice records for 2021 and determined that in 2021 NOBRA handled a total of 11,250 invoices, 12,500 invoiced production and 13,955 total pilot dispatches including VTC.

#### NEW ORLEANS - BATON ROUGE STEAMSHIP PILOTS ASSOCIATION

#### **DOCKET NO. P13-001**

In Re: Request for Action on Tariff Redesign Resulting in an Increase in Target Compensation and other Allowed Expenses pursuant to La R.S. 34: 1122, Adjustment for Funding Six Pilots Authorized for Vessel Traffic Control; Implementation of a True-Up Mechanism; Implementation of a COLA Mechanism; Increase in Communication Surcharge; Increase in Transportation Tariff; Implementation of a Charge for a Second Pilot on Ships of a Certain Scale; and for Related Relief.

#### **AFFIDAVIT**

STATE OF LOUISIANA

PARISH OF JEFFERSON

I, Captain W. Brad Brown, III, being first duly sworn, state that I have reviewed the above and foregoing Testimony, the New Orleans – Baton Rouge Steamship Pilots Association 2021 Ship Movement Report and that the Testimony and Report are true and accurate to the best of my knowledge, information, and belief.

Willie B. Brown FF-CAPTAIN W. BRAD BROWN, III

SWORN February	то	AND _, 2022.	SUBSCRIBED	before	me	on	this	232	day	of
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## NEW ORLEANS - BATON ROUGE STEAMSHIP PILOTS ASSOCIATION

#### **DOCKET NO. P13-001**

In Re: Request for Action on Tariff Redesign Resulting in an Upward Adjustment to Recover an Increase in Target Compensation and other Recoverable Expenses pursuant to La R.S. 34: 1122, Elimination of Vessel Traffic Service Surcharge; Implementation of a True-Up Mechanism; Implementation of a Cost of Living Adjustment Mechanism; Increase in Transportation Tariff; Implementation of a Charge for a Second Pilot on Ships of a Certain Scale; and for Related Relief.

#### DIRECT FILED TESTIMONY

#### OF

# CHARLES CLIFFORD COE, JR., CPA

# **ON BEHALF OF**

# NEW ORLEANS – BATON ROUGE STEAMSHIP PILOTS ASSOCIATION

# March 1, 2022

# Q1. Please state your name and business address.

 A. Charles Clifford Coe, Jr., Certified Public Accountant, 4713 Utica Street, Suite 100, Metairie, Louisiana, 70006.

# Q2. What is your occupation?

A. I am the owner of Coe & Company, LLC ("Coe & Company"), a business software consulting company.

# Q3. What is your educational and professional background?

- A. I earned a bachelor of Accounting from the University of New Orleans. I am a Certified Public Accountant licensed by the state of Louisiana.
- Q4. Who do you represent in this proceeding before the Louisiana Pilotage Fee Commission ("Fee Commission")?
- A. I am testifying on behalf of the New Orleans Baton Rouge Steamship Pilots Association ("NOBRA").

# Q5. Have you ever submitted testimony to the Fee Commission before?

A. Yes. I have also testified before the Louisiana Public Service Commission.

# Q6. What is your affiliation with NOBRA?

A. Coe & Company writes all the dispatching software for NOBRA. Coe & Company also provides technical support for NOBRA's dispatch and accounting systems.

# Q7. What is the purpose of your testimony in this proceeding?

 A. The purpose of my testimony in this proceeding is to provide the data used to prepare the New Orleans – Baton Rouge Steamship Pilots Association 2021 Ship Movement Report, as required by Fee Commission Order No. P13-001.

# Q8. Please summarize NOBRA's ship movements for 2021?

- A. I have reviewed NOBRA's dispatch and invoice records and determined that in 2021 NOBRA handled a total of 11,250 invoices, 12,500 invoiced production and 13,955 total pilot dispatches including VTC.
- Q9. Have you reviewed the Report entitled New Orleans Baton Rouge Steamship Pilots Association 2021 Ship Movement Report?
- A. Yes.
- Q10. Is the New Orleans Baton Rouge Steamship Pilots Association 2021 Ship Movement Report true and accurate to the best of your knowledge, information and belief?
- A. Yes.
- Q11. Does this conclude your testimony?
- A. Yes.

#### NEW ORLEANS - BATON ROUGE STEAMSHIP PILOTS ASSOCIATION

#### DOCKET NO. P13-001

In Re: Request for Action on Tariff Redesign Resulting in an Increase in Target Compensation and other Allowed Expenses pursuant to La R.S. 34: 1122, Adjustment for Funding Six Pilots Authorized for Vessel Traffic Control; Implementation of a True-Up Mechanism; Implementation of a COLA Mechanism; Increase in Communication Surcharge; Increase in Transportation Tariff; Implementation of a Charge for a Second Pilot on Ships of a Certain Scale; and for Related Relief.

#### **AFFIDAVIT**

#### STATE OF LOUISIANA

PARISH OF JEFFENSON

I, Charles Clifford Coe, Jr., Certified Public Accountant, being first duly sworn, state that I have reviewed the above and foregoing Testimony, the New Orleans –Baton Rouge Steamship Pilots Association 2021 Ship Movement Report and that the Testimony and Report are true and accurate to the best of my knowledge, information and belief.

CHARLES CLIFFORD COE

SWORN TO AND SUBSCRIBED before me on this  $\frac{23}{5022}$ FEBRUARY NOTARY PUBLIC LA. BAN NO. 08520 COMMISSIONLE FOR LIFE