Exh. MM-22
Docket TP-250574
Witness: Michael Moore

BEFORE THE STATE OF WASHINGTON

UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. PUGET SOUND PILOTS, Respondent.	Docket No. TP-250574

EXHIBIT TO TESTIMONY OF

Captain Michael Moore

ON BEHALF OF

PACIFIC MERCHANT SHIPPING ASSOCIATION

Transportation Expense Worksheet

January 2, 2026

2021 BASELINE (TP-220513)			
Description	**Value**	**Source/Formula**	**Notes**
Approved Transportation Charge per Assignment	$168.20	TP-220513, Order 08, ¶¶ 343-350	Current Tariff Amount per Assignment
PSP Total Transportation Request for 2021	$1,257,855	Exh. WTB-03, Acct: 53600-006	Total for all assignments
2021 Total Assignments	6,953	TP-220513, Order 08, ¶ 163	Number of all assignments
PSP Requested Transportation per Assignment	$180.91	Formula: B12/B13	Average Total/Assignments
Disallowed Amount	$12.71	Formula: B14-B10	Approximate commuting costs
Allowed Amount	93%	Formula: B10/B14	93% allowable
Disallowed Amount	7.0%	100% requested - 93% allowable	

PSP Proposed 2024 CURRENT CASE (TP-250574)			
Description	**Value**	**Source/Formula**	**Notes**
2024 PSP Total Transportation Test Year Request	$1,642,049	Exh. ECK-05	For Assignments + Repositionings
2024 Total Assignments	7,489	Exh. ECK-05	Number of assignments
2024 Total Repositionings	1,407	Exh. ECK-05	New category
2024 Total (Assignments + Repos)	8,896	Formula: B22+B23	Combined total pf Assnmts + Repos
PSP Avg Transportation per Total	$184.58	Formula: B21/B24	$184.58/assignment*
PSP Projected Vendor Adjustments	$109,341	Exh. ECK-01, 23:5-7	Additional costs projected
PSP Projected Vendor Adjustments per Total	$12.29	Formula: B26/B24	$12.29/assignment
Total PSP Transportation Request + Adjustment Amt	$196.87	Formula: B25+B27	$196.87/assignment

PMSA Proposed Application of TP-220513 Methodology to PSP TP-250574 Evidence			
Description	**Value**	**Source/Formula**	**Notes**
Step 1: Apply 93% to 2024 Base Cost			
93% of PSP 2024 Avg Transportation	$1,526,700.17	Formula: B16*B21 (93%)	Allowable portion
Find 2024 Adjusted Avg Transportation per Assignment	$171.62	Formula: B33/B24	Allowable per Assignment
Step 2: Apply 93% to Vendor Adjustments			
93% of Vendor Adjustments	$101,660.13	Formula: B26*B16 (93%)	Allowable vendor adjustments
Vendor Adjustment per Assignment	$11.43	Formula: B36/B24	Allowable per Assignment
Step 3: Add Adjusted 2024 Base + PSP Vendor Adjustments			
PMSA Proposed Rate	**$183.05**	Formula: B34+B37	Total Allowable per Assignment

PMSA v. PSP COMPARISON			
Description	**Value**	**Source/Formula**	**Notes**
Current Tariff (2021)	$168.20	TP-220513, Order 08, ¶¶ 343-350	Existing rate
PMSA Proposed Rate	$183.05	Formula: B40	Adjusted for 2024
Dollar Increase over Current Tariff	$14.85	Formula: B47-B45	Net change
PMSA Percentage Increase	8.83%	Formula: B48/B45	% change
PSP Full Request	$233.93	Exh. ECK-01, 3:14-18	PSP's Requested Amount
Dollar Increase over Current Tariff	$65.73	Formula: B51-B45	Net change
PSP Percentage Increase	39.08%	Formula: B52/B45	% change

** Note: PMSA opposes the inclusion of Repositionings for total recapture through the assignment charge, but for purposes of evaluating the PSP costs in 2024, the arithmetic recognizes that these are included in the PSP pro-forma documents necessary for determining an average.*