

Exh. MM-3  
Docket TP-220513  
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-220513

**EXHIBIT TO TESTIMONY OF  
Captain Michael Moore  
ON BEHALF OF  
PACIFIC MERCHANT SHIPPING ASSOCIATION**

**DNI Worksheet**

**FEBRUARY 10, 2023**

DNI -- WORKSHEET

**DNI Methodology:**

DNI = Five Year historical Average

**DNI History**

Year	(TP-190976, SS-2, Sch. 2.3)	
2014	\$430,379	
2015	\$418,360	
2016	\$440,489	
2017	\$401,628	
2018	\$357,186	DNI Average 2014-2018 = \$409,608 (TP-190976, Exh. SS-01)
2019	\$369,640	DNI – 2019 PSP Financials
2020	\$204,580	DNI – 2020 PSP Financials
2021	\$295,616	DNI – 2021 PSP Financials

**Adjustments**

2017 – Adjustment for Inflation to 2021

2018 – Adjustment for Inflation to 2021

2019 – Adjustment for Inflation to 2021

2020 – Adjustment for Inflation to 2021

2021 – Adjustments for Callbacks\* and Medical Insurance\*\*

\* Callbacks = Increase DNI by Increase in callback "Expense" Net of Inactive Pilots = + \$1,077 per pilot

\*\* Medical Insurance = Decrease DNI by amount Expenses were Decreased for Medical = \$0 per pilot

**DNI Adjusted:**

2017	\$444,043
2018	\$ 385,251
2019	\$ 391,779
2020	\$ 214,190
2021	\$ 295,616 + \$1,077 – \$0 = \$296,693

**DNI Average (2017-2021) = \$346,391**