

Exh. MM-18  
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**

**PSP Response to PMSA DR 163-164**

**FEBRUARY 10, 2023**

**PMSA DATA REQUEST NO. 163:** Regarding Note 4 of the PSP Financials, Exh. JJN-02, where callback days are described as a liability and “offsetting expense to the pilots” when created and as they are used “the liability is reduced the expense to pilots is reduced,” do any of these accrual actions, including funding an expense or reduction of an expense, result in adjustments to any cash account maintained by PSP? If so, please identify how and when and provide copies of the cash accounting.

**RESPONSE:**

The accounting described in Note 4 of Exh JJN-02 does not involve any cash accounts.

**PMSA DATA REQUEST NO. 164:** Further regarding Note 4 of the PSP Financials, Exh. JJN-02, do the pilots using callback days earn cash disbursements from PSP as a result of the use of callback days? If so, please identify how and when and provide copies of the cash accounting.

**RESPONSE:**

The accounting described in Note 4 does not include any cash payments to pilots. Pilots using call back days get the same distribution as all other pilots and do not get additional cash payments as a result of the accounting described in Note 4.