Exh. MM-50r
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 CROSS-ANSWERING TESTIMONY OF

Captain Michael Moore

ON BEHALF OF

PACIFIC MERCHANT SHIPPING ASSOCIATION

Comparison of Party Positions Summary Chart

~~**February 2, 2026**~~

Revised March 6, 2026

Corrected cell D21

Comparison of Party Positions - UPDATED
Testimony of Capt. Mike Moore
Pacific Merchant Shipping Association
Docket TP-250574

Comparison of Party Positions - Summary Chart (Exh. MM-49T Cross-Answering Testimony)

Based on TP-220513, Final Order 08, ¶ 64, with revised and/or additional lines from TP-250574 Exh. MM-36 (lines 0, 10, 18-20, 21-23)

Line No.	Description	PSP Proposal	PMSA Proposal	Staff Proposal (Fair DNI Range)
	TARGET DNI PER PILOT, TDNI			
0a	Test Year Authorized DNI	$475,733	$475,733	$475,733
0b	Test Year Authorized Funded Pilots	56	56	56
0c	Test Year Authorized TDNI	$26,641,048	$26,641,048	$26,641,048
0d	Test Year Assignments	7,588	7,588	7,588
1	Adjusted Test Year DNI	not provided	$468,330	$462,348
2	Average Assignment Level	not provided	137.3	138
3	Rate Year (2026) Vessel Projection	not provided, use 7,446	6,972	7,289
4	Authorized Funded Pilots	60	56	56
5	Authorized/Target Rate Year DNI per Pilot	$729,467	$436,893	$486,475
6	Total DNI (TDNI)	$43,768,020	$24,466,008	$27,242,600
7	Retirement Compensation per Pilot	$0	$36,000	$0
8	Total Retirement Compensation	$0	$2,016,000	$0
9	Total DNI + Additional Retirement	$43,768,020	$26,482,008	$27,242,600
	REVENUE REQUIREMENT CALCULATION			
10a	Operating Expenses (Less Retirement)	$13,879,990	$10,971,728	$11,860,535
10b	Retirement Expense	$6,804,555	$0	$4,559,052
10c	Operating Margin	$2,746,285	$0	$0
10d	Capital Expense Charge	$570,000	$570,000	n/a
10e	Total Non-Retirement Expenses	$17,196,275	$11,541,728	$11,860,535
11	**TDNI or TDNI + Retirement**	$43,768,020	$26,482,008	$27,242,600
12	Revenue Increase (Before Gross-Up)	$25,777,669	-$3,967,445	$1,671,006
13	Current Authorized Revenue	$41,991,181	$41,991,181	$41,991,181
14	Total Rate Year Authorized Revenue	$67,768,850	$38,023,736	$43,662,187
15	Percentage Increase	61%	-9%	4%
16	Current Authorized TDNI per Assignment	$3,511	$3,511	$3,511
17	Total Rate Year Authorized TDNI per Assignment	$5,878	$3,798	$3,737
18	Percentage Increase	67%	8%	6%
19	Current Authorized Operating Expenses (Less Retirement)	$9,238,629	$9,238,629	$9,238,629
20	Current Authorized Operating Expenses (Less Retirement) per Assignment	$1,218	$1,218	$1,218
21	Total Rate Year Authorized Operating Expenses (Less Retirement) + Operating Margin + Capital Expense Charge per Assignment	$2,309	$1,655	$1,627
22	Percentage Increase	90%	36%	34%

Notes:

PSP Rate Year Vessel Projection calculation = 7,446 (Exh. MM-01T, page 27)
Current Authorized Operating Expenses (Less Retirement) = $15,207,326 - ($5,517,478 + $451,219) = $9,238,629 (TP-220513, Final Order 08, Attachment A; Exh. WTB-05, Results of Operations)

Staff Pro-Forma Results of Operations: Notes & Calculations
$16,419,587 = $3,388,486 + $13,031,101 = Exhibit SS-2, Sch 2.1r "Staff Results of Operations", Line 89 "Total Operating Expenses", Columns J+K

PSP Proposal Sources:

Line	Value	Source
4	60 pilots	AML-03, Sch 1.2, O18
5	$729,467/pilot	AML-03, Sch. 1.2, O17
6	$43,768,020 TDNI	AML-03, Sch. 1.2, O19
15	$41,991,181 current	Order 08, Att. A, Line 67
16	$67,198,849 proposed	AML-03, Sch 1.2, N109
17	60% increase	Calculated

Staff (Low-end Range DNI) Proposal Sources:

Line	Value	Source
1	$462,348 Adjusted DNI	SS-03, Sch. 3.3, Line 8, Column (d)
2	138 AAL	SS-03, Sch. 3.3, Line 7, Column (d)
3	7,289 projected vessels	SS-03, Sch. 3.1, Line 3, Column (a)
4	56 pilots	SS-05, Sch. 5.2, Line 2, Column (b)
5	$486,475/pilot DNI	SS-05, Sch. 5.3, Line 3, Column (b)
6	$27,242,600 TDNI	Calculated
10	$16,419,587 Expenses	SS-2r, Sch. 2.1, Line 89, Columns J+K = $3,388,486 + $13,031,101
15	$41,991,181 current	Order 08, Att. A, Line 67
16	$43,752,098	Calculated
17	4%	Calculated

PMSA Proposal Sources

All expense totals from Exh. MM-70- Attachment A