



February 17, 2023

Bruce J. McNeil  
bmcneil@leechtishman.com

Internal Revenue Service  
Attention: EP Determination Letters  
P.O. Box 12192  
TE/GE Stop 31A Team 105  
Covington, KY 41012-0192

*Re: Puget Sound Pilots Association Multiple Employer Defined Benefit Pension Plan*

Dear Reader:

On behalf of the Puget Sound Pilots Association (“PSP”), we respectfully request a favorable determination from the Internal Revenue Service (the “IRS”) that the Puget Sound Pilots Association Multiple Employer Defined Benefit Pension Plan (the “Plan”) satisfies the tax-qualification requirements of section 401(a) of the Internal Revenue Code of 1986, as amended (the “Code”), and that the trust related to the Plan constitutes a tax-qualified trust organized under section 501 of the Code (the “Trust”). For purposes of this request, the submission of the Plan and Trust is made pursuant to the guidance provided by the IRS in Revenue Procedure 2023-4, 2023-1 IRB 162, January 3, 2023, for a favorable determination letter that takes into account the requirements of the post-Pension Protection Act.

The following forms and Plan and Trust documents have been included with this request by PSP for a favorable determination letter and filed electronically:

Exhibit A: a completed IRS Form 8717, “User Fee for Employee Plan Determination Request,” which reflects the filing fee was submitted electronically;

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- Exhibit B: a completed IRS Form 5300, "Application for Determination for Employee Benefit Plan," along with the attachment required by Line 17 of the form;
- Exhibit C: a completed IRS Form 2848, "Power of Attorney";
- Exhibit D: a copy of the Puget Sound Pilots Association Multiple Employer Defined Benefit Pension Plan; and
- Exhibit E: a copy of the Puget Sound Pilots Association Trust Agreement.

In the event that it is contemplated by the IRS that a favorable determination letter may not be issued, we respectfully request a conference prior to a final disposition of this matter.

Respectfully submitted,

LEECH TISHMAN FUSCALDO & LAMPL, LLC

Bruce J. McNeil

Enclosures