

PUGET SOUND PILOTS' RESPONSES TO UTC STAFF DATA REQUESTS 75-103

DATE PREPARED: August 4, 2020 DOCKET: TP-190976 REQUESTER: UTC Staff	WITNESS: Ivan Carlson RESPONDER: Puget Sound Pilots
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REQUESTED BY: Scott Sevall

DATA REQUEST DIRECTED TO: PSP

UTC STAFF DATA REQUEST NO. 75:

Re: Exhibit IC-26a, Captain Ivan Carlson

- a. Please provide the source and calculation for the amount listed in cell B:13 "Benefits Not Included (per pilot) MMP Medical: primary plus spouse and dependents."
- b. Please provide the amount of off-book callback liability that San Francisco Bar Pilots Association has and if its recorded as an off-book liability. Please also provide supporting documents for this information. If this is unknown, please state so.
- c. Please provide the value of callback expense paid to the pilot/s and state whether that amount is included in cell B:7 "Total Operating Expenses" or cell B:14 "Comparable Pay." Please also provide supporting documents for this information. If this is unknown, please state so.
- d. Please provide the amount or value of the following four expenses paid by the San Francisco bar Pilots Association, on behalf of the pilot/s, and state whether that amount is included in cell B:7 "Total Operating Expenses" or instead is it included in cell B:14 "Comparable Pay." Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. travel expenses
 - ii. individual business expenses
 - iii. pension or retirement benefits expenses
 - iv. licensing expenses
- e. For the \$487,766 comparable pay please identify how much represents (a) TNI or other value set by its rate regulator, (b) Overtime pay, (c) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) Licensing expenses, (h) bonus and (i) other (please describe). The total of the detail should equal Comparable Pay amount. Please also provide supporting documentation for this information. If this is unknown, please state so.

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PSP RESPONSE TO STAFF DATA REQUEST NO. 75:

Response to Subpart (a):

See page 2 of file "Staff DR 75 - PilotRates 10-1-19.pdf" with bates number PSP_007748-007760, for the monthly premium for Pilot and family.

Response to Subpart (b):

PSP does not possess any documents that address off-balance sheet liabilities for the San Francisco Bar Pilots. It is PSP's understanding that SFBP has minimal callbacks despite working a similar number of days on-watch. PSP intends to inquire about whether there are other off-balance sheet liabilities and will supplement its response if responsive information is obtained.

Response to Subpart (c):

PSP does not know this information to exist, and does not possess responsive records. PSP is also inquiring into whether there are payments for Callbacks and if such information exists and is obtained PSP will supplement its response.

Response to Subpart (d):

- i. Travel expenses are paid by the association and treated as operating expenses. These expenses are listed in Exhibit 4 of the San Francisco Bar Pilots and San Francisco Bar Pilots Benevolent and Protective Association financial statements. Filed as EXH-IC-25a and submitted in response to UTC DR 25.
- ii. IBE is not identified as such by SFBP. Disability insurance is the only item contained in PSP IBE. Disability insurance is paid for by the SFBP association.
- iii. See EXH-IC 26(a), The SFBP pension plan is 1.84% per year with a cost of living increase and 75% surviving spousal benefit. This is all defined in Chapter 3 (1160-1168) of the attached file "Staff DR 75 - HNC-1100-et-seq_02-2017.pdf" bates number PSP_007761-007797, Chapter 3 (1160-1168). This is funded through a line item surcharge in attached document "SF Pilotage-rates" Please also see schedule 5 of the attached document "Staff DR 75 - 12C_Pilotage-and-Surcharge-Audit-2018.pdf" with bates number PSP_007798-007799. Independent Accountant's Report for the BOARD OF PILOT COMMISSIONERS FOR THE BAYS OF SAN FRANCISCO, SAN PABLO AND SUISUN for the year 2018.
- iv. There is no state license fee in San Francisco.

Response to Subpart (e):

- a. To my knowledge a TNI was not set for 2018.
- b. SFBP's do not receive overtime pay
- c. SFBP's do not receive callback pay
- d. Travel expenses are paid by the association as described in response to item D (i).

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- e. See response to item D (ii) above
- f. To my knowledge retirement pay is received after retirement and it is not a factor when calculating an active Pilot's net income. See part D iii. response.

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DATE PREPARED: August 4, 2020	WITNESS: Ivan Carlson
DOCKET: TP-190976	RESPONDER: Puget Sound Pilots
REQUESTER: UTC Staff	

UTC STAFF DATA REQUEST NO. 76:

Re: Exhibit IC-26b, Captain Ivan Carlson

- a. Please provide the amount or value of the following three expenses paid by the Columbia River Pilots, on behalf of the pilot/s, and state whether that amount is included in cell B:17 "Distribution Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. travel expenses
 - ii. individual business expenses
 - iii. licensing expenses
- b. Please provide the amount of off-book callback liability that Columbia River Pilots has and if its recorded as an off-book liability. Please also provide supporting documents for this information. If this is unknown, please state so.
- c. For the \$398,371 comparable pay please identify how much represents (a) TNI or other value set by its rate regulator, (b) Overtime pay, (c) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) licensing expenses, (h) bonus and (i) other (please describe). The total of the detail should equal Comparable Pay amount. Please also provide supporting documentation for this information. If this information is unknown, please state so.

PSP RESPONSE TO STAFF DATA REQUEST NO. 76:

Response to Subpart (a):

- i. PSP understands that travel expenses are not included the distribution to pilots and that all transportation expenses are included in operating expenses. PSP does not possess supporting documents.
- ii. PSP does not have knowledge of any individual business expenses included in COLRIP's operating expenses. The only IBE included in PSP's operating expenses, the cost of disability insurance, is included in COLRIP's operating expenses.
- iii. Unknown.

Response to Subpart (b):

PSP does not have information regarding the value of COLRIP's off-book liability.

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Response to Subpart (c):

- a. CORIP provides that its COLA adjusted TNI for 2018 was \$324,929. See page 4 of EXH-IC-25b, This amount will have been increased further by a COLA adjustment for 2019 and 2020.
- b. PSP understands that there is no "overtime" paid to COLRIP pilots.
- c. PSP is not aware of the number of pilots who elected to receive additional distribution for having performed Callbacks. Capt. Nielsen provided the number of Callbacks worked in 2018 in response to a PMSA Data Request: 62 callbacks in 2018 and we understand that most pilots opt to bank their earned days.
- d. See above.
- e. None (see note Part A. ii.)
- f. None.
- g. Unknown.
- h. None.
- i. Objection. You asked PSP to describe "Other." The request did not adequately describe what is requested.

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DATE PREPARED: August 4, 2020	WITNESS: Ivan Carlson
DOCKET: TP-190976	RESPONDER: Puget Sound Pilots
REQUESTER: UTC Staff	

UTC STAFF DATA REQUEST NO. 77:

Re: Exhibit IC-26c, Captain Ivan Carlson

- a. Please provide the amount or value of the following four expenses paid by the Crescent River Port Pilots Association, on behalf of the pilot/s, and state whether that amount is included in cell B:10 "Average Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. travel expenses
 - ii. individual business expenses
 - iii. pension or retirement benefits expenses
 - iv. licensing expenses
- b. Please provide the amount of callback expense paid to the pilot/s and state whether that amount is included in cell B:10 "Average Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
- c. Please provide the value of off-book callback liability that the Crescent River Port Pilots Association has. Please also provide supporting documents for this information. If this is unknown, please state so.
- d. For the \$607,988 comparable pay please identify the amounts received above the authorized 2018 income per pilot \$466,692 that represents (a) other income set by its rate regulator, (b) Overtime pay, (c) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) licensing expenses, (h) bonus, including the basis of any bonus (i) other (please describe). The total of the detail should equal Comparable Pay amount. Please also provide supporting documentation for this information. If this information is unknown, please state so.
- e. Is the presented comparable pay an average or the actual ratable distribution of revenues to each pilot. (a) If average, what is the determinate to how income is distributed among the pilots. (b) If actual, please provide documentation supporting answer.

PSP RESPONSE TO STAFF DATA REQUEST NO. 77:

Response to Subpart (a):

- i. Travel expenses are paid for by association as an expense. See page 22 EXH-IC-25d, also submitted in response to UTC DR 25, line 14a. Not included in cell B:10

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- ii. PSP is now attempting to obtain this information and will supplement its testimony when and if it receives it. See attached file "Statutes LPFC" for items to consider in rates. For comparison, PSP "IBE" is for disability insurance only.
- iii. The expense for the pilot pension is paid through a separate charge as described in the attached file "Staff DR 77 - Louisiana-Crescent River Tariff-2020.pdf" with bates number PSP_007810-007813, as well as described in note 7 of the CRPPA 2018 audited financial statement filed as EXH-IC-25d, also submitted in response to UTC DR 25. Not included in cell B:10
- iv. There is no license expense required of Crescent River Pilots. Not included in cell B:10

Response to Subpart (b):

PSP is attempting to obtain this information and will supplement its response should it become available.

Response to Subpart (c):

PSP is unaware of any off-book callback liability. The only off-book liability listed in EXH-IC-25d is listed in note 2 of that exhibit. PSP is now attempting to obtain this information and will supplement its testimony when and if it receives it.

Response to Subpart (d):

- a. PSP is now attempting to obtain this information and will supplement its response when and if it receives it.
- b. PSP is now attempting to obtain this information and will supplement its response when and if it receives it.
- c. PSP is now attempting to obtain this information and will supplement its response when and if it receives it.
- d. Travel expenses are paid by the association and not part of the \$607,988 income listed in cell B:10.
- e. PSP is now attempting to obtain this information and will supplement its response when and if it receives it.
- f. To my knowledge retirement pay is received after retirement and it is not a factor when calculating an active Pilot's net income. See note 7, which details all retirement pay, post retirement disability insurance and lifetime medical insurance benefits, of EXH-IC-25d also submitted in response to UTC DR 25.
- g. There is not a Pilot's license fee required of a Crescent River Pilot. It is not part of the \$607,988 income listed in cell B:10.
- h. PSP is now attempting to obtain this information and will supplement its testimony when and if it receives it.
- i. Pilot health insurance and benefits listed on pdf page 22 (item 4) of EXH-IC-25d are recoverable through the tariff and not part of the \$607,988 income listed in cell B:10.

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Response to Subpart (e):

PSP presented an average based upon the number of pilots and the total revenue available for distribution to pilots in reliance upon CRPPA's audited financial statement. We understand that CRPPA may not distribute revenue to pilots using the same distribution formula relied upon by PSP, but do not know how pooled net income is distributed among pilots. The information regarding the actual distribution to each individual pilot (after both recoverable and non-recoverable expenses) was included in CRPPA's annual report in Exh. IC-25f. See pages with bates numbers PSP-000119 – 000123.

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DATE PREPARED: August 4, 2020	WITNESS: Ivan Carlson
DOCKET: TP-190976	RESPONDER: Puget Sound Pilots
REQUESTER: UTC Staff	

UTC STAFF DATA REQUEST NO. 78:

Re: Exhibit IC-26d, Captain Ivan Carlson

- a. Please provide the amount or value of the following two expenses paid by New Orleans Baton Rouge Steamship Pilots, on behalf of the pilot/s, and state whether that amount is included in cell B:11 "Average Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. individual business expense
 - ii. licensing expense
- b. Please provide the amount callback expense paid to the pilot/s and state whether that amount is included in cell B:11 "Average Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
- c. Please provide the value of off-book callback liability that New Orleans Baton Rouge Steamship Pilots have. Please also provide supporting documents for this information. If this is unknown, please state so.
- d. For the \$727,837 comparable pay please identify the amounts received above the authorized 2018 income per pilot \$461,378 that represents (a) other income set by its rate regulator, (b) Overtime pay, (c) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) licensing expenses, (h) bonus including the basis of any bonus (i) other (please describe). The total of the detail should equal Comparable Pay amount. Please also provide supporting documentation for this information. If this information is unknown, please state so.

PSP RESPONSE TO STAFF DATA REQUEST NO. 78:

Response to Subpart (a):

- i. Unknown, but PSP is investigating the answer and will supplement its response if obtained.
- ii. There is no license expense required of New Orleans Baton Rouge Pilots. License expense is not part of the \$727,837 income listed in cell B:11

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Response to Subpart (b):

Unknown, but PSP is making an inquiry to determine if this information can be obtained.

Response to Subpart (c):

Unknown, but PSP is making an inquiry to determine if this information can be obtained.

Response to Subpart (d):

- a. Unknown. PSP is now attempting to obtain this information and will response its testimony when and if it receives it.
- b. Unknown. PSP is now attempting to obtain this information and will supplement its response when and if it receives it.
- c. NOBRA appears to distribute all income earned in the present month based upon the number of assignments performed by each pilot in the month. See EXH-IC-25g pdf page 27.
- d. Travel expenses are paid for through a separate surcharge, listed on pdf page 33 R4 of EXH-IC-25g and not part of the \$727,837 income listed in cell B:11.
- e. PSP is now attempting to obtain this information and will supplement its testimony when and if it receives it.
- f. Travel expenses are paid by the association and not part of the \$727,837 listed in cell B:11
- g. New Orleans Baton Rouge Steamship Pilots do not pay a license fee. A license fee is not part of the \$727,837 income listed in cell B:11
- h. Unknown. PSP is now attempting to obtain this information and will supplement its testimony when and if it receives it.
- i. Pilot health insurance and benefits listed on pdf page 32 (item 4) of EXH-IC-25g are recoverable as expense through the tariff and not part of the \$727,837 income listed in cell B:11.

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DATE PREPARED: August 4, 2020	WITNESS: Ivan Carlson
DOCKET: TP-190976	RESPONDER: Puget Sound Pilots
REQUESTER: UTC Staff	

UTC STAFF DATA REQUEST NO. 79:

Re: Exhibit IC-26e, Captain Ivan Carlson

- a. Please provide the amount or value of the following three expenses paid by Lake Charles Pilots, Inc., on behalf of the pilot/s, and state whether that amount is included in cell B:8 "Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. travel expenses
 - ii. individual business expense
 - iii. licensing expenses
- b. Please provide the amount of callback expense paid to the pilot/s and state whether that amount is included in cell B:8 "Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
- c. Please provide the value of off-book callback liability that Lake Charles Pilots, Inc. has. Please also provide supporting documents for this information. If this is unknown, please state so.
- d. For the \$409,098 comparable pay please identify the reason(s) amounts received were below the authorized 2018 income per pilot \$431,868.

PSP RESPONSE TO STAFF DATA REQUEST NO. 79:

Response to Subpart (a):

- i. Unknown. Specific details of expense were included in Exh. IC-15j. PSP is now attempting to obtain this additional information and will supplement its response when and if it receives it.
- ii. Disability, long term care, and life insurance are benefits provided for Lake Charles Pilots and not part of income listed in cell B:8. See page 21 EXH-IC-25j which was also provided in response to UTC DR 25. Individual business expense at PSP is the cost of disability insurance.
- iii. There is no license fee required of a Lake Charles Pilot. Therefore, it is not part of income listed in cell B:8

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Response to Subpart (b):

Unknown. PSP is now attempting to obtain this information and will supplement its response when and if it receives it.

Response to Subpart (c):

See note 10 (compensated absences) on page 21 of EXH-IC-25j

Response to Subpart (d):

Unknown. PSP is now attempting to obtain this information and will supplement its response when and if it receives it.

PUGET SOUND PILOTS' RESPONSES TO UTC STAFF DATA REQUESTS 75-103

DATE PREPARED: August 4, 2020	WITNESS: Ivan Carlson
DOCKET: TP-190976	RESPONDER: Puget Sound Pilots
REQUESTER: UTC Staff	

UTC STAFF DATA REQUEST NO. 80:
Re: Exhibit IC-26f, Captain Ivan Carlson

- a. Please provide the amount or value of the following five expenses paid by Corpus Christi Pilots, on behalf of the pilot, and state whether that amount is included in cells B:4-B:6. Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. travel expenses
 - ii. individual business expenses
 - iii. pension or retirement benefits expenses
 - iv. licensing expenses
 - v. medical benefits expenses
- b. Please provide the amount of callback expense paid to Captain Rivera and state whether that amount is included in cell B:4-6. Please also provide supporting documents for this information. If this is unknown, please state so.
- c. Please provide the value of off-book callback liability that Corpus Christi Pilots have for the years 2013 and 2015. Please also provide supporting documents for this information. If this is unknown, please state so.
- d. For the 2013's \$613,349 pay information please identify the amounts received that represents (a) TNI or other income set by its rate regulator, (b) Overtime pay, (c) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) licensing expenses, (h) bonus including the basis of any bonus (i) other including any interest imputed by the court (please describe). The total of the detail should equal Comparable Pay amount. Please also provide supporting documentation for this information. If this information is unknown, please state so.
- e. For the 2015's \$722,868 comparable pay please identify the amounts received that represents (a) TNI or other income set by its rate regulator, (b) Overtime pay, (c) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) licensing expenses, (h) bonus including the basis of any bonus (i) other including any interest imputed by the court (please describe). The total of the detail should equal Comparable Pay amount. Please also provide supporting documentation for this information. If this information is unknown, please state so.

PSP RESPONSE TO STAFF DATA REQUEST NO. 80:

PUGET SOUND PILOTS' RESPONSES TO UTC STAFF DATA REQUESTS 75-103

The sole source of net income to a Corpus Christi pilot known to PSP is the federal court order awarding lost income. Based upon our review of the order, the "non-reimbursable" expenses were \$20,000 and cited on pdf page 12. Value of association retirement is cited on pdf page 13 and 14. All other information requested is unknown.

PUGET SOUND PILOTS' RESPONSES TO UTC STAFF DATA REQUESTS 75-103

DATE PREPARED: August 4, 2020	WITNESS: Ivan Carlson
DOCKET: TP-190976	RESPONDER: Puget Sound Pilots
REQUESTER: UTC Staff	

UTC STAFF DATA REQUEST NO. 81:

Re: Exhibit IC-26g, Captain Ivan Carlson

- a. Please provide the amount or value of the following five expenses paid by Associated Branch Pilots, on behalf of the pilot/s, and state whether that amount is included in cell B:10 "Average Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. travel expenses
 - ii. individual business expenses
 - iii. pension or retirement benefits expenses
 - iv. licensing expenses
 - v. medical benefit expenses
- b. Please provide the amount of callback expense paid to the pilot/s and state whether that amount is included in cell B:10 "Average Net Income Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
- c. Please provide the value of off-book callback liability that Associated Branch Pilots have. Please also provide supporting documents for this information. If this is unknown, please state so.
- d. For the \$610,409 average net income per pilot please identify the amounts received above the (a) authorized TNI or other income set by its rate regulator, (b) Overtime pay, (c)) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) licensing expenses, (h) bonus including the basis of any bonus (i) other (please describe). The total of the detail should equal the average net income per pilot amount. Please also provide supporting documentation for this information. If this information is unknown, please state so.

PSP RESPONSE TO STAFF DATA REQUEST NO. 81:

Response to Subpart (a):

- i. Transportation expenses in 2018 were \$222,025, paid through the association and not part of income in B:10 Please see EXH-IC-25o.
- ii. Group insurance & medical benefits in 2018 was \$1,888,144, paid through the association and not part of income in B:10. Please see EXH-IC-25o.
- iii. Pension or retirement benefits expenses in 2018 were \$5,736,722 and not part of B:10. They are funded through the tariff. Please see attached file "Staff DR

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- 81 - Bar Pilots 2020 04 01 TARIFF.pdf" with bates number PSP_007814-007817, and EXH-IC-25o previously submitted in response to UTC DR 25.
- iv. Group insurance & medical benefits in 2018 were \$1,888,144 paid through the association and not part of income in B:10. Please see EXH-IC-25o.

Response to Subpart (b):

Unknown. PSP is attempting to obtain this information and will supplement its response when and if it receives it.

Response to Subpart (c):

Unknown. PSP is attempting to obtain this information and will supplement its response when and if it receives it.

Response to Subpart (d):

Unknown. PSP is attempting to obtain this information and will supplement its response when and if it receives it.

PUGET SOUND PILOTS' RESPONSES TO UTC STAFF DATA REQUESTS 75-103

DATE PREPARED: August 4, 2020	WITNESS: Ivan Carlson
DOCKET: TP-190976	RESPONDER: Puget Sound Pilots
REQUESTER: UTC Staff	

UTC STAFF DATA REQUEST NO. 82:

Re: Exhibit IC-26h, Captain Ivan Carlson

- a. Please provide the amount or value of the following two expenses paid by the Columbia River Bar Pilots, on behalf of the pilot/s, and state whether that amount is included in cell B:14 "Distribution Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
 - i. travel expenses
 - ii. licensing expenses
- b. Please provide the amount of callback expense paid to the pilot/s and state whether that amount is included in cell B:14 "Distribution Per Pilot." Please also provide supporting documents for this information. If this is unknown, please state so.
- c. Please provide the value of off-book callback liability that the Columbia River Bar Pilots has. Please also provide supporting documents for this information. If this is unknown, please state so.
- d. For the \$356,560 distribution per pilot please identify the amounts received above or below the (a) authorized TNI or other income set by its rate regulator, (b) Overtime pay, (c)) Callback pay, (d) individual travel expenses, (e) individual Business expenses, (f) pension or retirement pay, (g) licensing expenses, (h) bonus including the basis of any bonus (i) other (please describe). The total of the detail should equal the distribution per pilot amount. Please also provide supporting documentation for this information. If this information is unknown, please state so.

PSP RESPONSE TO STAFF DATA REQUEST NO. 82:

Response to Subpart (a):

- i. We understand individual Pilots do not pay travel expenses out of the amount listed in B:14. Please see EXH-IC-25c and UTC DR 25 response previously submitted.
- ii. The license fee of \$3,419 is paid by the association and is not included in net income.

Response to Subpart (b):

The following information was obtained orally from the Columbia River Bar Pilots:

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In 2018 there was a total of 65 callback days worked. Less than 10 of those callback days were banked. Currently the compensation received for a callback day is \$2,000. When a Pilot receives extra compensation for a callback day it reduces the amount available in the revenue pool for other Pilots. .

Response to Subpart (c):

To my knowledge the amount of the call-back day liability is not recorded.

Response to Subpart (d):

- a. Page 3 of EXH-IC-25c cites a TNI of \$371,899 based on factors described on page 3. One of those factors is compensation paid per pilot of \$27,328 in 2018. This amount is not contained in the financial statement through agreement with the Oregon Board of Maritime Pilots.
- b. No overtime pay was distributed to Columbia River Bar Pilots.
- c. Approximately \$110,000 was paid out to Pilots for working callback days. This reduced the amount to other Pilots by \$110,000. Conceivably, if all Pilots worked the same number of callback days, they would all receive the same as if no Pilots worked any callback days.
- d. Travel expenses are not part of the compensation listed in cell B:14
- e. IBE equivalent (disability insurance) is contained in the Pilot Benefit Allowances in EXH-IC-25c and not part of the compensation listed in cell B:14
- f. Pension is contained in the Pilot Benefit Allowances in EXH-IC-25c and not part of the compensation listed in cell B:14
- g. License fee is paid by the association and not part of the compensation listed in cell B:14
- h. There is no bonus listed as part of the compensation in cell B:14
- i. Medical insurance, disability insurance (PSP IBE) and life insurance listed on pdf page 9 of EXH-IC-25c are benefits and not part of compensation listed in cell B:14.