

PUGET SOUND PILOTS' RESPONSES TO PMSA DATA REQUESTS Nos. 224-243

DATE PREPARED: December 21, 2022 DOCKET: TP-220513 REQUESTER: Pacific Merchant Shipping Association ("PMSA")	WITNESS: WALTER TABLER RESPONDER: WALTER TABLER PUGET SOUND PILOTS DATE: January 10, 2023 TEL: 206-335-8102 EMAIL: <a href="mailto:wtabler@outlook.com">wtabler@outlook.com</a>
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**PMSA DATA REQUEST NO. 224:** Regarding your testimony at Exh. WST-01T 5:22-6:9, please provide a copy of any and all pension plan documents, including any state or federal filings, and employment agreements which describe and/or govern the retirement benefits that you receive from PSP.

**RESPONSE:** A copy of my March 17, 2008 Employment Agreement with PSP and an Addendum to that agreement are attached.

**PMSA DATA REQUEST NO. 225:** Further regarding your testimony at Exh. WST-01T 5:22-6:9, please admit that this is a defined benefit retirement plan earned by you during your time and service as an employee of PSP.

**RESPONSE:** Admit.

**PMSA DATA REQUEST NO. 226:** Further regarding your testimony at Exh. WST-01T 5:22–6:9, please provide a history or schedule of the contributions, if any, that were made **by PSP** as your employer in support of your defined benefit retirement plan prior to your retirement and identify the fund to which these contributions were made.

**RESPONSE:** PSP made no contributions during my employment.

**PMSA DATA REQUEST NO. 227:** Further regarding your testimony at Exh. WST-01T 5:22–6:9, please provide a history or schedule of the contributions, if any, that were made **by you** as an employee of PSP in support of your defined benefits retirement plan prior to your retirement and identify the fund to which these contributions were made.

**RESPONSE:** I made no contributions.

**PMSA DATA REQUEST NO. 228** Further regarding your testimony at Exh. WST-01T 5:22–6:9, do you agree with and find to be accurate the accounting in the testimony of Mr. Weldon Burton at Exh.WTB-03, pg.1, regarding “Account 52250-009: Pension,Tabler” regarding calendar year 2021, that monthly expenses were \$5,792 for a total of \$69,502?.

**RESPONSE:** Yes.

**PMSA DATA REQUEST NO. 229:** Further regarding your testimony at Exh. WST-01T 5:22–6:9, as Executive Director and General Counsel of PSP during the term of your employment, did you file, cause to be filed, or otherwise know of the filing of an annual Form 5500 with the Internal Revenue Service regarding your defined benefit pension as an employee of PSP? If so, please provide copies of the Form 5500 filings for each year filed.

*Please note, to the extent that PSP considers such information confidential or proprietary, the Commission's practice in cases where a protective order is not available is that rather than decline to produce the entire document that a response should redact confidential or proprietary information. In this instance, PMSA would consider that information to be redacted to include names or social security numbers or like unique identifying information.*

**RESPONSE:** No.

**PMSA DATA REQUEST NO. 230:** Regarding your testimony at Exh. WST-01 2:5–6, 5:14–15, please provide any documents to support the claim that the PSP retirement program was established by the PSSOA and Board of Pilotage Commissioners in 1988.

**RESPONSE:** Attached is a copy of the minutes of the December 10-11, 1987 rate hearings and meeting of the Washington Board of Pilotage Commissioners approving funding for the PSP pension plan and the tariff effective in 1988.

There are other documents related to the 1987 rate hearing that are contained in the records of the BPC. PSP is requesting those documents and will provide copies upon receipt.

**PMSA DATA REQUEST NO. 231:** Regarding your testimony at Exh. WST-01 2:5–6, 5:14–15, please provide any documents to support the claim that the PSP retirement program was established by the PSSOA and Board of Pilotage Commissioners in 2001.

**RESPONSE:** See the documents listed in response to DR 230. Also, attached are copies of the Joint Proposal for Tariff Adjustments presented by Polar Tankers, Inc., Puget Sound Pilots and Puget Sound Steamship Operators Association, Inc. to the Washington Board of Pilotage Commissioners at a hearing dated May 10, 2001 and the BPC minutes of that May 10, 2001 hearing.



**PMSA DATA REQUEST NO. 232:** Further regarding your testimony at Exh. WST-01 2:5–6, 5:14–15, please admit that the fact that the Board of Pilotage Commissioners as a regulatory authority has approved a matter, such as a generally applicable rate schedule in 2001, does not subject the regulatory authority to liability for the acts or omissions of PSP as a regulated entity.

**RESPONSE:** Admit.

**PMSA DATA REQUEST NO. 233:** Further regarding your testimony at Exh. WST-01 2:5–6, 5:14–15, please admit that neither the State of Washington nor PMSA has any obligations under the terms of the PSP pension plan to make contributions to the plan or to fund any benefits under the plan.

**RESPONSE:** Admit that neither the State of Washington nor PMSA has any obligations under the terms of the PSP pension plan to make contributions to the plan but deny that the Washington Utilities and Transportation Commission could legally exclude funding of the PSP pension plan because it has been a qualified expense of PSP for decades and funded in the tariffs approved by both the BPC and now the UTC.

**PMSA DATA REQUEST NO. 238:** Regarding your testimony at Exh. WST-01T 3:3–8, please admit that PSP unilaterally terminated the 2001 agreement between PSP, Polar Tankers, and PSSOA on December 1, 2005.

**RESPONSE:** In a letter dated December 1, 2005, PSP exercised its right not to extend the 2001 Memorandum of Understanding beyond its original five-year term.

**PMSA DATA REQUEST NO. 239:** Regarding your testimony at Exh. WST-01T 3:17–23, 4:1–15, related to comparisons with other pilotage groups in the United States, please provide all of the following:

- 1) Identification of which pilot groups are included in the definition of “20 major pilot groups in the US”;
- 2) Any and all documents which provide the basis for comparative data and statistics referenced in this section of testimony for all “20 major pilot groups in the United States” and that “80% of these organizations have pension plans similar to that of PSP”;
- 3) Any and all documents which provide the basis for the conclusion that “the annual pension costs are funded by the pilotage tariff”;
- 4) Any and all documents which provide a comparison to evaluate which plans are funded and which plans are unfunded; and,
- 5) Provide the levels of contributions and funding of these plans, including all contributions by pilots.

**RESPONSE:** The reference in my testimony to Exhibit WST-02 was an error and no such exhibit was submitted because some of the information regarding the pension plans for major pilot groups in the US was not verifiable through a rate order or publicly available audit or other verifiable public source. I therefore decided not to utilize any exhibit and inadvertently failed to eliminate the question and answer at WST-01T 3:17-23 from my testimony.

**PMSA DATA REQUEST NO. 240:** Regarding your testimony at Exh. WST-01T 4:16–19, 5:8, 5:14–15, please admit that compensation for retirement benefits are currently included in the pilotage tariff.

**RESPONSE:** Admit.

**PMSA DATA REQUEST NO. 241:** Regarding your testimony at Exh. WST-01T 4:16–19, 5:8, 5:14–15, please admit that compensation for retirement benefits are currently included in the pilotage tariff through the application of generally applicable rates which generates revenues managed, spent, and distributed at the sole discretion of PSP and not directed to a specific expense by the State of Washington through the imposition of a retirement surcharge.

**RESPONSE:** Admit that there is no specific tariff-related surcharge in the tariff, but deny that PSP has any discretion not to timely pay PSP and their surviving spouses the retirement benefits to which each is legally entitled.

**PMSA DATA REQUEST NO. 243:** Regarding your testimony at Exh. WST-01 1:19–21, please provide a summary of all your consulting work related to pilotage matters for Puget Sound Pilots performed during 2021 and 2022. Please note when or whether such consulting included the preparation of testimony and other consulting in support of the preparation of the present rate case.

**RESPONSE:** My work during these years included advising PSP on implementing changes suggested in the UTC’s 2020 rate order, organizational structure and the hiring of office staff and professionals. I also worked with PSP on post-Rate Order communications with UTC staff and commissioners. In 2022, my consulting for PSP focused on the issues addressed in my testimony in this rate case. Except for my testimony, I did not provide any consulting services to PSP related to the testimony of other PSP witnesses.