

SFA APPLICATION AMENDMENT COVER LETTER

Alaska Teamster-Employer Pension Plan
Plan name

EIN: 92-6003463 EIN: 024

The following statements must be signed by an authorized trustee who is a current member of the board of trustees.

(1) By submitting this form, I am seeking expedited review by PBGC of the revised SFA application of the above-named plan.

(2) I acknowledge that if PBGC, in its discretion, determines that it cannot complete review on an expedited schedule, PBGC's review of the plan's revised application under 29 CFR 4262.11(a) may take up to 120 days after the plan's revised application for SFA is properly and timely filed.

(3) The plan meets the following requirements:

- Less than 100 days have elapsed since the plan filed its previous application (unless waived by PBGC); and
- The plan's application filed on March 28, 2025 is withdrawn and the plan's revised application is submitted.

(4) List below the specific corrections that the plan is making in its revised application (if needed, use a separate sheet).

- The revised application reflects a revision to the mortality assumption for retirees and beneficiaries to comply with the PBGC's acceptable assumption change guidelines. Specifically, the application filed on March 28, 2025 used the PRI-2012 Blue Collar Retiree Amount-Weighted mortality table for all non-disabled annuitants. The amended application is using the PRI-2012 Blue Collar Non-Disabled Annuitant Amount-Weighted mortality table for all non-disabled annuitants.

(5) Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the above named plan and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.


Trustee's signature

July 3, 2025
Date

Gary Dixon, Chairman
Trustee's printed name and title

Certification by Plan's Enrolled Actuary

This amended application is filed on behalf of the Alaska Teamster-Employer Pension Plan ("Plan") and sets forth the amount of Special Financial Assistance ("SFA") to which the Plan is entitled under section 4262(j)(1) of ERISA and §4262.4 of PBGC's SFA regulation. This application has been prepared exclusively for the use of the Board of Trustees of the Plan. All supporting information pertaining to the findings presented in this application is described or contained within this application and the findings should not be relied upon for any other purpose than as stated herein.

The Plan meets the eligibility requirements for SFA under §4262.3(a)(3) of PBGC's SFA regulation. Based on the data, assumptions, and methods described herein, we certify that the requested amount of SFA of \$154,145,717 is the amount to which the Plan is entitled.

We have relied on audited financial reports supplied by the Plan's auditor. We have also relied on participant data as of July 1, 2021 and financial information as of the SFA measurement date of December 31, 2022 supplied by the Plan Administrator. The participant data used for the SFA application is the census data used for the July 1, 2021 actuarial valuation, modified to reflect deaths that occurred prior to July 1, 2021 as identified in the independent death audit prepared by PBI and the PBGC's independent death audit. We have not verified and customarily would not verify such information, but we have no reason to doubt its substantial accuracy. We have also relied on third party actuarial valuation software to generate future Plan demographics and the projected benefits to be paid from the Plan.

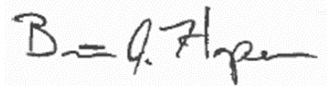
We have prepared this application in accordance with generally accepted actuarial principles and practices, and our understanding of the Code of Professional Conduct and applicable Actuarial Standards of Practice set out by the Actuarial Standards Board as well as applicable laws and regulations. To the best of our knowledge, the information supplied in this application is complete and accurate and, in our opinion, the individual assumptions used: (a) are reasonably related to the experience of the Plan and to reasonable expectations; and (b) represent our best estimate of anticipated experience under the Plan.

We, Paul Graf and Brian Harper, are actuaries for Rael & Letson. We are members of the American Academy of Actuaries and each meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Certified by:



Paul Graf, ASA, FCA, EA, MAAA
Consulting Actuary
Enrollment Number: 23-05627



Brian Harper, EA, MAAA
Consulting Actuary
Enrollment Number: 23-06435

Dated: July 3, 2025

Assumptions and Data used for SFA Calculations

Interest Rates (Changed from 2020 Certification)	<p>SFA Assets: 3.77% compounded annually, net of investment expenses.</p> <p>Non-SFA Assets: 5.85% compounded annually, net of investment expenses.</p>
Operating Expenses (Changed from 2020 Certification)	<p>Known operating expenses have been reflected through 6/30/2024. Beginning after 6/30/2024, a total annual amount of operating expenses of \$2,016,585 (mid-year) in 2024/2025. This amount of \$2,016,585 is made up of \$1,602,381 of baseline operating expenses (excluding SFA related fees and PBGC premiums), \$129,526 of SFA related fees, and \$284,678 of PBGC premiums.</p> <p>Baseline operating expenses (excluding SFA related fees and PBGC premiums) are assumed to increase by 2.3771% for 2025/2026, 2.2775% for 2026/2027, 2.1119% for 2027/2028, and 2% each year thereafter.</p> <p>Future PBGC premiums are projected based on expected participant headcounts and PBGC premium levels. The per-participant PBGC premium level is \$35 for 2023, \$37 for 2024, \$39 for 2025 and is projected to increase with inflation in future years, while also reflecting the legislated increase to \$52 per participant in 2031.</p> <p>Future operating expenses are projected through the plan year ending in 2051 and are limited to 9% of benefit payments for that year.</p>
Inflation (Changed from 2020 Certification)	Long-term inflation assumption of 2.0% per year, which is consistent with the Federal Reserve long-term target inflation rate.
Investment Expenses (No change from 2020 Certification)	Assumed covered by investment earnings.
Mortality - Healthy (Changed from 2020 Certification)	<p>Pre-commencement: Pri-2012 Blue Collar Employee Amount-Weighted Mortality.</p> <p>Post-commencement: Pri-2012 Blue Collar Non-Disabled Annuitant Amount-Weighted Mortality</p>
Mortality Improvement - Healthy (Changed from 2020 Certification)	MP-2021 fully generational mortality improvement scale
Mortality - Disabled (Changed from 2020 Certification)	Pri-2012 Total Dataset Disabled Amount-Weighted Mortality
Mortality Improvement - Disabled (Changed from 2020 Certification)	MP-2021 fully generational mortality improvement scale
Termination Rates (No change from 2020 Certification)	<p>Select Period (from hire): Year 1 – 30%, Year 2 – 20%, Year 3 – 15%.</p> <p>Ultimate Period (Years 4+): Table T-2, The Actuary's Pension Handbook inclusive of 1951 Group Annuity Male Mortality.</p>

Retirement Rates (No change from 2020 Certification)	<p>If “Grandfathered” and eligible for Rule of 80 for accruals through December 31, 2011:</p> <table><tr><td>Age</td><td>Rate</td><td>Age</td><td>Rate</td><td>Age</td><td>Rate</td></tr><tr><td>52</td><td>5%</td><td>58</td><td>10%</td><td>64</td><td>10%</td></tr><tr><td>53</td><td>5%</td><td>59</td><td>10%</td><td>65</td><td>40%</td></tr><tr><td>54</td><td>5%</td><td>60</td><td>15%</td><td>66</td><td>25%</td></tr><tr><td>55</td><td>8%</td><td>61</td><td>15%</td><td>67</td><td>25%</td></tr><tr><td>56</td><td>8%</td><td>62</td><td>20%</td><td>68</td><td>25%</td></tr><tr><td>57</td><td>8%</td><td>63</td><td>35%</td><td>69</td><td>25%</td></tr></table> <p>All others:</p> <table><tr><td>Age</td><td>Rate</td><td>Age</td><td>Rate</td><td>Age</td><td>Rate</td></tr><tr><td>52</td><td>3%</td><td>58</td><td>7.5%</td><td>64</td><td>10%</td></tr><tr><td>53</td><td>3%</td><td>59</td><td>7.5%</td><td>65</td><td>40%</td></tr><tr><td>54</td><td>3%</td><td>60</td><td>10%</td><td>66</td><td>25%</td></tr><tr><td>55</td><td>5%</td><td>61</td><td>10%</td><td>67</td><td>25%</td></tr><tr><td>56</td><td>5%</td><td>62</td><td>15%</td><td>68</td><td>25%</td></tr><tr><td>57</td><td>5%</td><td>63</td><td>35%</td><td>69</td><td>25%</td></tr></table> <p>100% at age 70 and over.</p> <p>Inactive Participants are assumed to retire at age 65.</p>	Age	Rate	Age	Rate	Age	Rate	52	5%	58	10%	64	10%	53	5%	59	10%	65	40%	54	5%	60	15%	66	25%	55	8%	61	15%	67	25%	56	8%	62	20%	68	25%	57	8%	63	35%	69	25%	Age	Rate	Age	Rate	Age	Rate	52	3%	58	7.5%	64	10%	53	3%	59	7.5%	65	40%	54	3%	60	10%	66	25%	55	5%	61	10%	67	25%	56	5%	62	15%	68	25%	57	5%	63	35%	69	25%
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Disability Rates (No change from 2020 Certification)	1987 Commissioners Group Disability Incidence Table (blended 85% Male / 15% Female). Note that disability incidence rates are loaded to the turnover rates, since disabilities occurring on or after July 1, 2011 are no longer eligible for disability benefits.																																																																																				
Form of Benefit (Actives and Terminated Vested participants) (Changed from 2020 Certification)	At retirement, 45% are assumed to elect a Single Life Annuity, 6% are assumed to elect a 5-Year Certain & Life Annuity, 12% are assumed to elect a 50% Joint & Survivor Annuity, 3% are assumed to elect a 66% Joint & Survivor Annuity, 9% are assumed to elect a 75% Joint & Survivor Annuity and 25% are assumed to elect a 100% Joint & Survivor Annuity.																																																																																				
Treatment of Participants Working Past Retirement Date (No change from 2020 Certification)	Participants working past normal retirement are assumed to retire based on the assumed retirement rates. Benefits payable at retirement are equal to accrued benefits earned as of date of retirement.																																																																																				
Late Retirement for Terminated Vested Participants (Changed from 2020 Certification)	Late retirement increases for terminated vested participants over normal retirement age are explicitly valued based on their rounded age at the valuation date and the Plan's late retirement adjustment factors after normal retirement age (65).																																																																																				
Marital Status and Spouse Age Difference (No change from 2020 Certification)	80% of non-retired participants are assumed to be married. Females are assumed to be three years younger than their male spouses.																																																																																				
Active Participant (No change from 2020 Certification)	Worked at least 200 hours in covered employment.																																																																																				
Active Participant Count (Changed from 2020 Certification)	Active participant count is based on 7/1/2021 census data projected using an open group valuation with new entrants added to be consistent with the projected future hours worked (CBU) assumption																																																																																				

Excluded Employee (No change from 2020 Certification)	Employees with less than one year of vesting service are excluded from the valuation.																																																																																																																													
Missing Terminated Vested Participant Assumption (No change from 2020 Certification)	We do not exclude any Terminated Vested records based on age.																																																																																																																													
Missing or Incomplete Data (No change from 2020 Certification)	If not specified, participants are assumed to be male and the same age as the average of participants with the same status code.																																																																																																																													
New Entrant Profile Assumption (Changed from 2020 Certification)	<p>The Plan's new entrant profile assumption is set such that the changes in active participant headcount over the projection period reflects the annual changes in projected CBUs (hours worked) under the Plan. The Plan's new entrant profile assumption is based on the characteristics of the new entrants and rehires to the plan in the five plan years preceding the plan's SFA measurement date (reflecting all new entrants and rehires in those five plan years rather than only those remaining in service). The new entrant profile assumption is developed based on the distributions of age, service, and gender using 5-year age bands. In developing the new entrant assumption, accrued benefits for rehires who were vested at the time of rehire are ignored to avoid double counting that vested benefit.</p> <p>New entrants are assumed to work an average of 1,707 hours per year.</p> <table><tr><th colspan="7">Plan Year Experience (PYE Ending 6/30)</th></tr><tr><th>Age Range</th><th>Count Total</th><th>2017</th><th>2018</th><th>2019</th><th>2020</th><th>2021</th></tr><tr><td>Below 25</td><td>357</td><td>68</td><td>77</td><td>56</td><td>65</td><td>91</td></tr><tr><td>25-30</td><td>282</td><td>57</td><td>47</td><td>66</td><td>62</td><td>50</td></tr><tr><td>30-35</td><td>272</td><td>43</td><td>46</td><td>61</td><td>73</td><td>49</td></tr><tr><td>35-40</td><td>204</td><td>30</td><td>33</td><td>39</td><td>67</td><td>35</td></tr><tr><td>40-45</td><td>168</td><td>32</td><td>30</td><td>44</td><td>32</td><td>30</td></tr><tr><td>45-50</td><td>191</td><td>61</td><td>27</td><td>40</td><td>36</td><td>27</td></tr><tr><td>50-54</td><td>132</td><td>26</td><td>27</td><td>28</td><td>29</td><td>22</td></tr><tr><td>55-59</td><td>127</td><td>24</td><td>22</td><td>25</td><td>40</td><td>16</td></tr><tr><td>60-64</td><td>104</td><td>22</td><td>14</td><td>25</td><td>29</td><td>14</td></tr><tr><td>over 65</td><td>36</td><td>9</td><td>5</td><td>8</td><td>10</td><td>4</td></tr><tr><td>Total</td><td>1,873</td><td>372</td><td>328</td><td>392</td><td>443</td><td>338</td></tr></table> <table><tr><th colspan="4">Assumption</th></tr><tr><th>Age Range</th><th>Avg Svc</th><th>% Male</th><th>Distribution</th></tr><tr><td>Below 25</td><td>1.11</td><td>79%</td><td>19.1%</td></tr><tr><td>25-30</td><td>1.42</td><td>87%</td><td>15.1%</td></tr><tr><td>30-35</td><td>1.74</td><td>84%</td><td>14.5%</td></tr><tr><td>35-40</td><td>2.31</td><td>85%</td><td>10.9%</td></tr><tr><td>40-45</td><td>2.37</td><td>84%</td><td>9.0%</td></tr></table>							Plan Year Experience (PYE Ending 6/30)							Age Range	Count Total	2017	2018	2019	2020	2021	Below 25	357	68	77	56	65	91	25-30	282	57	47	66	62	50	30-35	272	43	46	61	73	49	35-40	204	30	33	39	67	35	40-45	168	32	30	44	32	30	45-50	191	61	27	40	36	27	50-54	132	26	27	28	29	22	55-59	127	24	22	25	40	16	60-64	104	22	14	25	29	14	over 65	36	9	5	8	10	4	Total	1,873	372	328	392	443	338	Assumption				Age Range	Avg Svc	% Male	Distribution	Below 25	1.11	79%	19.1%	25-30	1.42	87%	15.1%	30-35	1.74	84%	14.5%	35-40	2.31	85%	10.9%	40-45	2.37	84%	9.0%
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Hours Assumption (CBUs) (Changed from 2020 Certification)	<p>Baseline hours worked equal to 4,330,495 hours for Plan Year ending 6/30/2023, reduced by 1.49315% each year for the next 7 years, then reduced by 1% each year thereafter. In addition to the baseline hours, additional hours of 301,604 hours have been added for the years ending 6/30/2024, 6/30/2025, and 6/30/2026 to reflect work related to the Willow Project for three participating employers in the Plan.</p> <p>In addition, due to a participating employer's announcement that they will be cutting 50% of their Amazon volume, we have assumed CBUs will decline 5% for this employer over the 2-year period starting 1/1/2025 and ending 12/31/2026. This decline for this employer is in addition to the assumed decline in baseline CBUs of 1.49315% for non-Willow Project employers.</p> <p>The assumed change in baseline hours of -1.49315% used for projecting hours through the 2029/2030 plan year has been developed based on the change in hours over the ten plan years beginning with 2010/2011 plan year and ending with 2019/2020 plan year. The assumed decline in the baseline hours has been developed in accordance with Section IV of the PBGC's Special Financial Assistance Assumptions guidance documentation.</p>																				
Hourly Contribution Rate (Changed from 2020 Certification)	<p>For the Plan Year ending 6/30/2023 the assumed total contribution rate is \$8.7137 per hour, of which \$0.6038 per hour is Rule of 85 non-accruing contribution and \$2.3920 per hour is Rehab Plan non-accruing contribution.</p> <p>For the Plan Year ending 6/30/2024 the assumed total contribution rate is \$8.9652 per hour, of which \$0.5639 per hour is Rule of 85 non-accruing contribution and \$2.4816 per hour is Rehab Plan non-accruing contribution.</p> <p>For the Plan Year ending 6/30/2025 the assumed total contribution rate is \$8.9661 per hour, of which \$0.5633 per hour is Rule of 85 non-accruing contribution and \$2.4843 per hour is Rehab Plan non-accruing contribution.</p> <p>For the Plan Year ending 6/30/2026 the assumed total contribution rate is \$8.9642 per hour, \$0.5626 per hour is Rule of 85 non-accruing contribution and of which \$2.4884 per hour is Rehab Plan non-accruing contribution.</p> <p>For all Plan Years ending after 6/30/2026 the assumed total contribution rate is \$8.7006 per hour, of which \$0.6040 per hour is Rule of 85 non-accruing contribution and \$2.3969 per hour Rehab Plan is non-accruing contribution.</p>																				
Withdrawal Liability Payments (Change from 2020 Certification)	<p>Currently Withdrawn Employers: Except for one employer, "Employer A", we assume scheduled withdrawal liability payments will be made timely by all employers currently withdrawn from the Plan. Employer A has disputed the withdrawal liability assessment in arbitration, has less than \$250,000 in remaining assets to pay legal expenses and the assessment, and no entities</p>																				

	<p>in common control with it. We have assumed a 85% default risk for Employer A's future withdrawal liability payments based on a 50% likelihood of success in arbitration and a 30% probability, if successful in arbitration, of collection from other related entities under an alternative legal theory to common control status. As a result, we expect to receive 93 future monthly payments of \$20,266 with a final payment of \$14,675 instead of 93 future monthly payments of \$135,104 with a final payment of \$97,835.</p> <p>Future Withdrawn Employers: The CBU trend for employers currently contributing to the Plan is flat over the years from 2010 to 2021. Thus, the overall decline in CBUs over this period, which establishes the -1.49315% trend for future CBUs, is generally attributable to employers that no longer participate in the Plan. Based on this historic data, we assume that the projected decline in the Plan's CBUs will produce ongoing withdrawal liability assessments and payment schedules, a portion of which will be assumed collectible.</p> <p>The percentage of the annual Plan contributions expected to be replaced by future withdrawal liability payments (before applying a collectability percentage assumption) and the expected withdrawal liability payment period are estimated based on the estimated withdrawal liability and payment schedules for the 10 largest contributing employers in the Plan as of 6/30/2024 (representing 67.7% of the Plan's contribution base in the 2022 calendar year). The collectability percentage that is applied to the future withdrawal liability payments has been developed based on a percentage equal to the net present value as of the assessment date of actual and anticipated future withdrawal liability payments expected to be received by the Plan divided by the gross withdrawal liability assessment amounts calculated for 43 employers that left the Plan between July 1, 2010 and December 31, 2022.</p> <p>Based on this information, we have assumed annual hours decline of 1.49% (1.0% starting in 7/1/2029) will result in future withdrawal liability payments calculated by multiplying the reduction in total plan contributions each year by a withdrawal liability payment load of 1.25 and further multiplying by the collectability percent of 41.8%. The number of years withdrawal liability payments are assumed to be made is 9.7 years.</p> <p>No withdrawal liability revenue is assumed for the termination of the Willow project work, which falls under the construction industry exemption. In addition, the decline in CBUs for the participating employer that is reducing its Amazon business is insufficient to trigger a partial withdrawal liability assessment. Accordingly, we assume no withdrawal liability income to the Plan from either of those events.</p>
Administrative Expenses (Change from 2020 Certification)	<p>Known operating expenses have been reflected through 6/30/2024. Beginning after 6/30/2024, a total annual amount of operating expenses of \$2,016,585 (mid-year) in 2024/2025. This amount of \$2,016,585 is made up of \$1,602,381 of baseline operating expenses (excluding SFA related fees and PBGC</p>

	<p>premiums), \$129,526 of SFA related fees, and \$284,678 of PBGC premiums.</p> <p>Baseline operating expenses (excluding SFA related fees and PBGC premiums) are assumed to increase by 2.3771% for 2025/2026, 2.2775% for 2026/2027, 2.1119% for 2027/2028, and 2% each year thereafter.</p> <p>Future PBGC premiums are projected based on expected participant headcounts and PBGC premium levels. The per-participant PBGC premium level is \$35 for 2023, \$37 for 2024, \$39 for 2025 and is projected to increase with inflation in future years, while also reflecting the legislated increase to \$52 per participant in 2031.</p> <p>Future operating expenses are projected through the plan year ending in 2051 and are limited to 9% of benefit payments for that year.</p>														
Reciprocity (No change from 2020 Certification)	The Plan does not have reciprocity, therefore, there is no reciprocity assumption.														
Participant Census Date (Change from 2020 Certification)	7/1/2021 census data used, after reflecting results from the independent death audit performed by PBI and the PBGC independent death audit on that data using the Social Security Administration Death Master File ("DMF").														
Source of Census Data	7/1/2021 census data provided by the Plan Administrator.														
Participant Counts as of 7/1/2021	<table> <tr> <th>Participant Status</th><th>Count</th></tr> <tr> <td>Active</td><td>2,370</td></tr> <tr> <td>Deferred Vested</td><td>1,643</td></tr> <tr> <td>Disabled Retirees</td><td>32</td></tr> <tr> <td>Healthy Retirees</td><td>3,016</td></tr> <tr> <td><u>Beneficiaries/Alternate Payees</u></td><td><u>983</u></td></tr> <tr> <td>Total</td><td>8,044</td></tr> </table>	Participant Status	Count	Active	2,370	Deferred Vested	1,643	Disabled Retirees	32	Healthy Retirees	3,016	<u>Beneficiaries/Alternate Payees</u>	<u>983</u>	Total	8,044
Participant Status	Count														
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Disabled Retirees	32														
Healthy Retirees	3,016														
<u>Beneficiaries/Alternate Payees</u>	<u>983</u>														
Total	8,044														

Application Checklist

v20240717p

Instructions for Section E, Item 1 of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance (SFA):


The Application to PBGC for Approval of Special Financial Assistance Checklist ("Application Checklist" or "Checklist") identifies all information required to be filed with an initial or revised application. For a supplemented application, instead use "Application Checklist - Supplemented." The Application Checklist is not required for a lock-in application.

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete Checklist Items #40.a. to #49.b., and if there is a merger as described in Addendum A, also complete Checklist Items #50 through #63.

Applications (including this Application Checklist), with the exception of lock-in applications, must be submitted to PBGC electronically through PBGC's e-Filing Portal, (<https://efilingportal.pbgc.gov/site/>). After logging into the e-Filing Portal, go to the Multiemployer Events section and click "Create New ME Filing." Under "Select a filing type," select "Application for Financial Assistance – Special." Note: revised and supplemented applications must be submitted by selecting "Create New ME Filing."

Note: If you go to the e-Filing Portal and do not see "Application for Financial Assistance – Special" under the "Select a Filing Type," then the e-Filing Portal is temporarily closed and PBGC is not accepting applications (other than lock-in applications) at the time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website, www.pbgc.gov, will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at www.pbgc.gov to inform prospective applicants about the current status of the e-Filing portal, as well as to provide advance notice of when PBGC expects to open or temporarily close the e-Filing Portal.

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

If required information was already filed: (1) through PBGC's e-Filing Portal; or (2) through any means for an insolvent plan, a plan that has received a partition, or a plan that submitted an emergency filing, the filer may either upload the information with the application or include a statement in the Plan Comments section of the Application Checklist indicating the date on which and the submission with which the information was previously filed. For any such items previously provided, enter N/A as the **Plan Response**.

For a revised application, the filer may, but is not required to, submit an entire application. For all Application Checklist Items that were previously filed that are not being changed, the filer may include a statement in the Plan Comments section of the Application Checklist to indicate that the other information was previously provided as part of the initial application. For each, enter N/A as the **Plan Response**.

Instructions for specific columns:

Plan Response: Provide a response to each item on the Application Checklist, using only the **Response Options** shown for each Checklist Item.

Name(s) of Files Uploaded: Identify the full name of the file or files uploaded that are responsive to the Checklist Item. The column **Upload as Document Type** provides guidance on the "document type" to select when submitting documents on PBGC's e-Filing Portal.

Page Number Reference(s): For Checklist Items #22 to #29c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

Plan Comments: Use this column to provide explanations for any **Plan Response** that is N/A, to respond as may be specifically identified for Checklist Items, and to provide any optional explanatory comments.

Additional guidance is provided in the following columns:

Upload as Document Type: When uploading documents in PBGC's e-Filing Portal, select the appropriate Document Type for each document that is uploaded. This column provides guidance on the Document Type to select for each Checklist Item. You may upload more than one document using the same Document Type, and there may be Document Types on the e-Filing Portal for which you have no documents to upload.

Required Filenaming (if applicable): For certain Checklist Items, a specified format for naming the file is required.

SFA Instructions Reference: Identifies the applicable section and item number in PBGC's Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance.

You must select N/A if a Checklist Item # is not applicable to your application. **Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #40.a. through #49.b., and if there has been a merger described in Addendum A, also complete Checklist Items #50 through #63. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #40.a. through #49.b. if you are required to complete Checklist Items # 40.a. through #49.b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #50 through #63 if you are required to complete Checklist Items #50 through #63.**

If a Checklist Item # asks multiple questions or requests multiple items, the Plan Response should only be Yes if the plan is providing all information requested for that Checklist Item.

Note, a Yes or No response is also required for Checklist Items #a through #f.

Note, in the case of a plan applying for priority consideration, the plan's application must also be submitted to the Treasury Department. If that requirement applies to an application, PBGC will transmit the application to the Treasury Department on behalf of the plan. See IRS Notice [NOTICE] for further information.

All information and documentation, unless covered by the Privacy Act, that is included in an SFA application may be posted on PBGC's website at www.pbgc.gov or otherwise publicly disclosed, without additional notification. Except to the extent required by the Privacy Act, PBGC provides no assurance of confidentiality in any information included in an SFA application.

Version Updates (newest version at top)

Version	Date updated
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v20240717p	07/17/2024	Update checklist items 11.c, 34.a, and 35 for death audit requirements and to align with instructions
v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions
v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

v20240717p

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	No	N/A	N/A	Amended filing with updated mortality for retirees and beneficiaries to comply with the PBGC's acceptable assumption change guidelines	N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	03/31/2023	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Plan I Plan Document ATEPT.pdf Plan II Plan Document ATEPT.pdf Amendment I ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust Agreement ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	IRS Determination Letter ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2023AVR ATEPT.pdf 2022AVR ATEPT.pdf 2021AVR ATEPT.pdf 2020AVR ATEPT.pdf 2019AVR ATEPT.pdf 2018AVR ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	Rehab Plan ATEPT.pdf Rehab Plan Update ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20240717p

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2022Form5500 ATEPT.pdf 2021Form5500 ATEPT.pdf 2020Form5500 ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2024Zone20240930 ATEPT.pdf 2023Zone20230928 ATEPT.pdf 2022Zone20220928 ATEPT.pdf 2021Zone20210928 ATEPT.pdf 2020Zone20200928 ATEPT.pdf 2019Zone20190927 ATEPT.pdf 2018Zone20180928 ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	Previously filed as part of application submitted December 11, 2024	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20240717p

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A	Previously filed as part of application submitted December 11, 2024	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Bank Statements ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Fin Statements ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	WDL ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:

Alaska Teamster-Employer Pension Plan

EIN:

92-6003463

PN:

024

SFA Amount Requested:

\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A	Previously filed as part of application submitted December 11, 2024	N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b. & Item (9)c.	Does the application include full census data (Social Security Number, name, and participant status) of all participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format? Or, if this data was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions, does the application contain a description of how the results of PBGC's independent death audit are reflected for SFA calculation purposes?	Yes No N/A	Yes	Death Audit ATEPT.pdf	N/A	Full census data used for the SFA projections was submitted in advance of the original application, in accordance with Section B, Item (9)c. of the Instructions.	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com, click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission.	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	Payment Enrollment ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 ATEPT.xlsx	N/A	Previously filed as part of application submitted December 11, 2024	Financial assistance spreadsheet (template)	Template 1 Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20240717p

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan has less than 10,000 participants, therefore this information is not required	Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 ATEPT.xlsx	N/A	Previously filed as part of application submitted December 11, 2024	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .A(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4A ATEPT.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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Unless otherwise specified:
YYYY = plan year
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-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	The Plan is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	The Plan is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A	The Plan is not a MPRA plan.	N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, <i>4A-2 SFA Ben Pmts</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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v20240717p

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Plan Name = abbreviated plan name

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	<p>For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement.</p> <p>If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required.</p> <p>Does the uploaded file use the required filenaming convention?</p>	Yes No N/A	Yes	Template 5A ATEPT.xlsx	N/A	Previously filed as part of application submitted March 28, 2025	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	<p>For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u>, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D.</p> <p>If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.</p> <p>Does the uploaded file use the required filenaming convention?</p>	Yes No N/A	N/A		N/A	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A ATEPT.xlsx	N/A	Impact of the updated mortality table is shown as item #9 in Template 6A provided for this amended application.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i.? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, <i>7a Assump Changes for Elig</i> sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A	The plan is eligible based on a certification of plan status completed before 1/1/2021.	Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, <i>7b Assump Changes for Amount</i> sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 ATEPT.xlsx	N/A	Previously filed as part of application submitted March 28, 2025	Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 ATEPT.xlsx	N/A	Previously filed as part of application submitted March 28, 2025	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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v20240717p

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
20.b.	Section C, Item (9)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in <i>Template 8 Plan Name</i>
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the “Baseline” projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)? Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC’s SFA assumptions guidance, or if it should be considered an “Other Change”? Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 ATEPT.xlsx	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA Application Amendment Cover Letter ATEPT.pdf	N/A	SFA Cover Letter ATEPT was previously filed as part of application submitted March 28, 2025. Attached to this filing is the cover letter for the amended application.	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	Page 5	Previously filed as part of application submitted March 28, 2025	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The Plan is not a MPRA plan.	N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 5	Previously filed as part of application submitted March 28, 2025	N/A	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

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EIN:	92-6003463
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-----Filers provide responses here for each Checklist Item:-----

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 6	The Plan is eligible for SFA because it satisfies the SFA eligibility requirements as a critical status plan under PBGC Regulation §4262.3(a)(3).	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 6 - 12	Previously filed as part of application submitted March 28, 2025	N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The Plan is eligible for SFA under §4262.3(a)(3) using the assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021. Therefore, there were no changes to assumptions that affect the Plan's eligibility for SFA.	N/A	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(c)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 12 - 23	Previously filed as part of application submitted March 28, 2025	N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The Plan is not using a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for determining eligibility for SFA or the SFA amount.	N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The Plan did not suspend benefits under §305(e)(9) or §4245(a) of ERISA.	N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		N/A entered for Checklist Item #29.a.	N/A	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		N/A entered for Checklist Items #29.a. and #29.b.	N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist ATEPT.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A	The Plan is not required to submit additional information as described in Addendum A.	Special Financial Assistance Checklist	N/A
31.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A. Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan does not claim SFA eligibility under §4262.3(a)(1).	Financial Assistance Application	SFA Elig Cert CD Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.a.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A. Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?		N/A		N/A	The Plan claims SFA eligibility under §4262.3(a)(3) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert C Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Alaska Teamster-Employer Pension Plan

EIN:

92-6003463

PN:

024

SFA Amount Requested:

\$154,145,717

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

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32.b.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include: (i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio) (ii) derivation of the modified funded percentage (iii) derivation of the participant ratio Does the certification identify what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above? Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability receivable that is utilized in the calculation of the modified funded percentage? Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3). Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	Yes	N/A - included with SFA Elig Cert C Plan Name	N/A	N/A entered for Checklist Item #32.a.; The Plan's 2020 PPA Certification is used to determine SFA eligibility, calculation details are provided in the file, SFA Eligibility ATEPT.pdf	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
33.	Section E, Item (4)	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at <i>www.pbgc.gov</i> as being in priority group 6. See § 4262.10(d). Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the filename uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan is not filing an application on or before March 11, 2023.	Financial Assistance Application	PG Cert Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.a.	Section E, Item (5)	Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? (iii) the count of participants (provided separately, after reflection of the death audit results in Section B(9), for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) as of the participant census date? Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert ATEPT.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
34.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A	The Plan is not a MPRA plan.	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

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EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? (iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	Yes	Compliance Amend ATEPT.pdf	N/A	Previously filed as part of application submitted December 11, 2024	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan did not suspend benefits under §305(e)(9) or §4245(a) of ERISA.	Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Alaska Teamster-Employer Pension Plan

EIN:

92-6003463

PN:

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan was not partitioned.	Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty ATEPT.pdf	N/A	Previously filed as part of application submitted March 28, 2025	Financial Assistance Application	Penalty Plan Name
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)									
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.									
40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount using the basic method described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: Template 4A Plan Name CE . For an additional submission due to a merger, Template 4A Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the increasing assets method as if any events had not occurred? See Template 4A, sheet 4A-5 SFA Details .5(a)(2)(i) . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #31 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #32.a. and #32.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #34.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20240717p

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
47.b.	Addendum A for Certain Events Section E, Item (5)	If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #47.a. and #47.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
48.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans) ? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Amount Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
48.b.	Addendum A for Certain Events Section E, Item (5)	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE
49.a.	Addendum A for Certain Events Section E	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A			N/A		Financial Assistance Application	Cont Rate Cert Plan Name CE

APPLICATION CHECKLIST

Plan name:

Alaska Teamster-Employer Pension Plan

EIN:

92-6003463

PN:

024

SFA Amount Requested:

\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
49.b.	Addendum A for Certain Events Section E	Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE

Additional Information for Certain Events under § 4262.4(f) - Applicable Only to Any Mergers in § 4262.4(f)(1)(ii)

Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #50 through #63. If you are required to complete Checklist Items #50 through #63, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #50 through #63. All other plans should not provide any responses for Checklist Items #50 through #63.

50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Alaska Teamster-Employer Pension Plan
EIN:	92-6003463
PN:	024
SFA Amount Requested:	\$154,145,717

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-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
55.	Addendum A for Certain Events Section B, Item (4)	In addition to the information provided with Checklist Item #6, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged , "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (5)	In addition to the information provided with Checklist Items #7.a., #7.b., and #7.c., does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged , where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
59.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
60.	Addendum A for Certain Events Section B, Item (9)	In addition to the information provided with Checklist Item #11, does the application include documentation of a death audit (with the information described in Checklist Item #11) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

APPLICATION CHECKLIST

Plan name:

Alaska Teamster-Employer Pension Plan

EIN:

92-6003463

PN:

024

SFA Amount Requested:

\$154,145,717

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
61.	Addendum A for Certain Events Section C, Item (1)	In addition to the information provided with Checklist Item #13, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	Template 1 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	Template 2 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.
63.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

TEMPLATE 4A

v20221102p

SFA Determination - under the "basic method" for all plans, and under the "increasing assets method" for MPRA plans

File name: *Template 4A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

If submitting additional information due to a merger under § 4262.4(f)(1)(ii): *Template 4A Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

If submitting additional information due to certain events with limitations under § 4262.4(f)(1)(i): *Template 4A Plan Name Add*, where "Plan Name" is an abbreviated version of the plan name.

If submitting a supplemented application under § 4262.4(g)(6): *Template 4A Supp Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (4) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

IFR filers submitting a supplemented application should see Addendum C for more information.

MPRA plans using the "increasing assets method" should see Addendum D for more information.

For all plans, provide information used to determine the amount of SFA under the "basic method" described in § 4262.4(a)(1).

For MPRA plans, also provide information used to determine the amount of SFA under the "increasing assets method" described in § 4262.4(a)(2)(i).

The information to be provided is:

NOTE: All items below are provided on Sheet '4A-4 SFA Details .4(a)(1)' unless otherwise indicated.

- a. The amount of SFA calculated using the "basic method", determined as a lump sum as of the SFA measurement date.
- b. Non-SFA interest rate required under § 4262.4(e)(1) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- c. SFA interest rate required under § 4262.4(e)(2) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- d. Fair market value of assets as of the SFA measurement date. This amount should include any assets at the SFA measurement date attributable to financial assistance received by the plan under section 4261 of ERISA, but should not reflect a payable for amounts owed to PBGC for all amounts of such financial assistance received by the plan.

e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):

- i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
- ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.

[Sheet: 4A-2 SFA Ben Pmts]

Identify total benefit payments paid and expected to be paid from projected SFA assets separately from total benefit payments paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.

[Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]

- iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

Identify total administrative expenses paid and expected to be paid from projected SFA assets separately from total administrative expenses paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- v. Provide the projected total participant count at the beginning of each year.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

- vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.

- vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.

f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

Additional instructions for each individual worksheet:

Sheet

4A-1 SFA Determination - non-SFA Interest Rate and SFA Interest Rate

See instructions on 4A-1 Interest Rates.

4A-2 SFA Determination - Benefit Payments for the "basic method" for all plans, and for the "increasing assets method" for MRPA plans

This sheet is not required for an IFR filer submitting a supplemented application under § 4262.4(g)(6) if the total projected benefit payments are the same as those used in the application approved under the interim final rule.

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of benefit payments.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), identify benefit payments described in § 4262.4(b)(1) for current retirees and beneficiaries, current terminated vested participants not yet in pay status, currently active participants, and new entrants. Projected benefit payments should be entered based on current participant status as of the SFA census date. On this Sheet 4A-2, show all benefit payments as positive amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245(a) of ERISA, the benefit payments in this Sheet 4A-2 projection should reflect prospective reinstatement of benefits assuming such reinstatements commence as of the SFA measurement date. If the plan restored or partially restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, the benefit payments in this Sheet 4A-2 should reflect fully restored prospective benefits.

Make-up payments to be paid to restore previously suspended benefits should not be included in this Sheet 4A-2, and are separately shown in Sheet 4A-4.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

4A-3 SFA Determination - Participant Count and Administrative Expenses for the "basic method" for all plans, and for the "increasing assets method" for MPRA plans

This sheet is not required for an IFR filer submitting a supplemented application under § 4262.4(g)(6).

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of participant count and administrative expenses.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), identify the projected total participant count at the beginning of each year, as well as administrative expenses, separately for premiums to PBGC and for all other administrative expenses. On this Sheet 4A-3, show all administrative expenses as positive amounts. Total expenses should match the amounts shown on 4A-4 and 4A-5.

Any amounts owed to PBGC for financial assistance under section 4261 of ERISA should not be included in this Sheet 4A-3.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

4A-4 SFA Determination - Details for the "basic method" under § 4262.4(a)(1) for all plans

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status and, if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "basic method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "basic method"), and
- Year-by-year deterministic projection.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), provide each of the items requested in Columns (1) through (12). Show payments INTO the plan as positive amounts and payments OUT of the plan as negative amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245(a) of ERISA, Column (5) should show the make-up payments to be paid to restore the previously suspended benefits. These amounts should be determined as if such make-up payments are paid beginning as of the SFA measurement date. If the plan sponsor elects to pay these amounts as a lump sum, then the lump sum amount is assumed paid as of the SFA measurement date. If the plan sponsor elects to pay equal installments over 60 months, the first monthly payment is assumed paid on the first regular payment date on or after the SFA measurement date. See the examples in the SFA Instructions. If the make-up payments are paid over 60 months, each row in the projection should reflect the monthly payments for that period. The prospective reinstatement of suspended benefits is included in Column (4); Column (5) is only for make-up payments for past benefits that were suspended.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

4A-5 SFA Determination - Details for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans

This sheet is to only be used by MPRA plans. For such plans, this sheet should be completed in addition to Sheet 4A-4.

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status, and if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "increasing assets method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "increasing assets method"), and
- Year-by-year deterministic projection.

This sheet is identical to Sheet 4A-4, and the information in Columns (1) through (6) should be the same as that used in the "basic method" calculation in Sheet 4A-4. The SFA Amount as of the SFA Measurement Date will differ from that calculated in Sheet 4A-4, as it will be calculated in accordance with § 4262.4(a)(2)(i) as the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero, and, as of the last day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets is greater than the amount of such sum as of the last day of the immediately preceding plan year.

Version Updates (newest version at top)

Version	Date updated	
v20221102p	11/02/2022	Added clarifying instructions for 4A-2 and 4A-3
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 4A - Sheet 4A-1

v20221102p

SFA Determination - non-SFA Interest Rate and SFA Interest Rate

Provide the non-SFA interest rate and SFA interest rate used, including supporting details on how they were determined.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT		
EIN:	92-6003463		<p>For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has <u>not</u> filed an initial application under PBGC's interim final rule), the last day of the third calendar month immediately preceding the plan's initial application date.</p> <p>For a plan described in § 4262.4(g) (i.e., for a plan that filed an initial application prior to publication of the final rule), the last day of the calendar quarter immediately preceding the plan's initial application date.</p>
PN:	024		
Initial Application Date:	03/28/2023		
SFA Measurement Date:	12/31/2022		
Last day of first plan year ending after the measurement date:	06/30/2023		

Non-SFA Interest Rate Used:	5.85%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.77%	Rate used in projection of SFA assets.

Development of non-SFA interest rate and SFA interest rate:

Plan Interest Rate:	7.00%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

	Month Year	(i)	(ii)	(iii)	
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	March 2023				<p>24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in IRS Notice 21-50 on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").</p> <p>They are also available on IRS' Funding Yield Curve Segment Rate Tables web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").</p>
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%	

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.85%	This amount is calculated based on the other information entered above.
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Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.77%	This amount is calculated based on the other information entered.
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SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.77%	This amount is calculated based on the other information entered above.
SFA Interest Rate Match Check:	Match	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20221102p

SFA Determination - Benefit Payments for the "basic method" for all plans, and for the "increasing assets method" for MRPA plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-2.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
SFA Measurement Date:	12/31/2022

On this Sheet, show all benefit payment amounts as positive amounts.

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	06/30/2023	\$38,695,625	\$1,337,086	\$2,571,808	\$10,213	\$42,614,733
07/01/2023	06/30/2024	\$75,115,639	\$3,413,033	\$7,262,670	\$41,754	\$85,833,095
07/01/2024	06/30/2025	\$72,681,625	\$4,154,577	\$9,102,699	\$99,341	\$86,038,242
07/01/2025	06/30/2026	\$70,144,576	\$4,889,259	\$10,884,170	\$150,810	\$86,068,815
07/01/2026	06/30/2027	\$67,575,114	\$5,599,537	\$12,467,628	\$223,407	\$85,865,686
07/01/2027	06/30/2028	\$64,992,845	\$6,573,169	\$14,020,752	\$305,678	\$85,892,443
07/01/2028	06/30/2029	\$62,342,953	\$7,266,534	\$15,326,688	\$387,376	\$85,323,550
07/01/2029	06/30/2030	\$59,633,595	\$7,890,833	\$16,515,337	\$524,082	\$84,563,847
07/01/2030	06/30/2031	\$56,872,867	\$8,756,195	\$17,585,633	\$637,044	\$83,851,739
07/01/2031	06/30/2032	\$54,068,795	\$9,374,534	\$18,580,975	\$784,204	\$82,808,509
07/01/2032	06/30/2033	\$51,229,753	\$9,730,419	\$19,559,294	\$953,827	\$81,473,293
07/01/2033	06/30/2034	\$48,364,597	\$10,277,958	\$20,374,357	\$1,121,409	\$80,138,321
07/01/2034	06/30/2035	\$45,482,935	\$10,623,937	\$21,230,829	\$1,365,458	\$78,703,159
07/01/2035	06/30/2036	\$42,595,183	\$11,126,033	\$22,009,573	\$1,583,514	\$77,314,303
07/01/2036	06/30/2037	\$39,712,446	\$11,375,730	\$22,775,620	\$1,868,284	\$75,732,080
07/01/2037	06/30/2038	\$36,846,774	\$11,582,462	\$23,488,488	\$2,175,821	\$74,093,545
07/01/2038	06/30/2039	\$34,011,087	\$11,604,379	\$24,082,715	\$2,484,164	\$72,182,345
07/01/2039	06/30/2040	\$31,219,012	\$11,742,394	\$24,720,308	\$2,942,653	\$70,624,367
07/01/2040	06/30/2041	\$28,485,071	\$11,824,362	\$25,238,058	\$3,357,129	\$68,904,621
07/01/2041	06/30/2042	\$25,824,272	\$11,897,608	\$25,757,298	\$3,819,369	\$67,298,547
07/01/2042	06/30/2043	\$23,251,705	\$11,930,051	\$26,301,528	\$4,350,813	\$65,834,097
07/01/2043	06/30/2044	\$20,782,374	\$11,804,534	\$26,651,729	\$4,875,331	\$64,113,969
07/01/2044	06/30/2045	\$18,431,065	\$11,580,984	\$26,937,032	\$5,592,033	\$62,541,114
07/01/2045	06/30/2046	\$16,211,967	\$11,370,641	\$27,216,683	\$6,254,570	\$61,053,861
07/01/2046	06/30/2047	\$14,138,033	\$11,158,156	\$27,360,289	\$6,982,189	\$59,638,666
07/01/2047	06/30/2048	\$12,220,174	\$10,952,117	\$27,483,669	\$7,719,786	\$58,375,746
07/01/2048	06/30/2049	\$10,466,457	\$10,659,470	\$27,560,337	\$8,499,361	\$57,185,625
07/01/2049	06/30/2050	\$8,881,615	\$10,359,344	\$27,486,550	\$9,470,139	\$56,197,649
07/01/2050	06/30/2051	\$7,466,658	\$9,990,140	\$27,453,572	\$10,355,934	\$55,266,304

TEMPLATE 4A - Sheet 4A-3

v20221102p

SFA Determination - Participant Count and Administrative Expenses for the "basic method" for all plans, and for the "increasing assets method" for MPRA plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-3.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT	
EIN:	92-6003463	
PN:	024	
SFA Measurement Date:	12/31/2022	

On this Sheet, show all administrative expense amounts as positive amounts.

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
			PBGC Premiums	Other	Total
12/31/2022	06/30/2023	N/A	\$246,496	\$1,053,530	\$1,300,026
07/01/2023	06/30/2024	7856	\$271,005	\$1,724,038	\$1,995,043
07/01/2024	06/30/2025	7688	\$284,456	\$1,731,907	\$2,016,363
07/01/2025	06/30/2026	7509	\$292,851	\$1,640,471	\$1,933,322
07/01/2026	06/30/2027	7140	\$284,029	\$1,677,833	\$1,961,862
07/01/2027	06/30/2028	6963	\$282,528	\$1,713,267	\$1,995,795
07/01/2028	06/30/2029	6788	\$280,936	\$1,747,532	\$2,028,468
07/01/2029	06/30/2030	6615	\$279,251	\$1,782,483	\$2,061,734
07/01/2030	06/30/2031	6450	\$277,732	\$1,818,133	\$2,095,865
07/01/2031	06/30/2032	6285	\$326,820	\$1,854,496	\$2,181,316
07/01/2032	06/30/2033	6118	\$324,499	\$1,891,586	\$2,216,085
07/01/2033	06/30/2034	5953	\$322,062	\$1,929,418	\$2,251,480
07/01/2034	06/30/2035	5790	\$319,509	\$1,968,006	\$2,287,515
07/01/2035	06/30/2036	5626	\$316,668	\$2,007,366	\$2,324,034
07/01/2036	06/30/2037	5462	\$313,585	\$2,047,513	\$2,361,098
07/01/2037	06/30/2038	5301	\$310,429	\$2,088,463	\$2,398,892
07/01/2038	06/30/2039	5140	\$307,021	\$2,130,232	\$2,437,253
07/01/2039	06/30/2040	4984	\$303,657	\$2,172,837	\$2,476,494
07/01/2040	06/30/2041	4828	\$300,035	\$2,216,294	\$2,516,329
07/01/2041	06/30/2042	4676	\$296,401	\$2,260,620	\$2,557,021
07/01/2042	06/30/2043	4525	\$292,566	\$2,305,832	\$2,598,398
07/01/2043	06/30/2044	4376	\$288,591	\$2,351,949	\$2,640,540
07/01/2044	06/30/2045	4232	\$284,676	\$2,398,988	\$2,683,664
07/01/2045	06/30/2046	4094	\$280,901	\$2,446,968	\$2,727,869
07/01/2046	06/30/2047	3957	\$276,931	\$2,495,907	\$2,772,838
07/01/2047	06/30/2048	3824	\$272,976	\$2,545,825	\$2,818,801
07/01/2048	06/30/2049	3697	\$269,188	\$2,596,742	\$2,865,930
07/01/2049	06/30/2050	3573	\$265,362	\$2,648,677	\$2,914,039
07/01/2050	06/30/2051	3454	\$261,655	\$2,701,651	\$2,963,306

See Template 4A Instructions for Additional Instructions for Sheet 4A-4.

PLAN INFORMATION		
Abbreviated Plan Name:	ATEPT	
EIN:	92-6003463	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
PN:	024	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$154,145,717	
Projected SFA exhaustion year:	07/01/2024	
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.

Only required on this sheet if the requested amount of SFA is based on the "basic method".
Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
SFA Measurement Date / Plan Year Start Date Plan Year End Date		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
12/31/2022	06/30/2023	\$18,867,274	\$2,102,858	\$0	-\$42,614,733	\$0	-\$1,300,026	-\$43,914,759	\$2,491,750	\$112,722,708	\$0	\$14,374,676	\$516,301,639	
07/01/2023	06/30/2024	\$40,948,010	\$4,201,782	\$0	-\$85,833,095	\$0	-\$1,995,043	-\$87,828,138	\$2,594,086	\$27,488,656	\$0	\$31,524,277	\$592,975,709	
07/01/2024	06/30/2025	\$40,272,291	\$2,661,119	\$0	-\$86,038,242	\$0	-\$2,016,363	-\$27,488,656	\$0	\$0	-\$60,565,949	\$34,173,327	\$609,516,497	
07/01/2025	06/30/2026	\$39,488,599	\$1,325,122	\$0	-\$86,068,815	\$0	-\$1,933,322	\$0	\$0	\$0	-\$88,002,137	\$34,276,454	\$596,604,536	
07/01/2026	06/30/2027	\$35,067,671	\$1,096,684	\$0	-\$85,865,686	\$0	-\$1,961,862	\$0	\$0	\$0	-\$87,827,548	\$33,390,217	\$578,331,559	
07/01/2027	06/30/2028	\$34,544,058	\$1,370,272	\$0	-\$85,892,443	\$0	-\$1,995,795	\$0	\$0	\$0	-\$87,888,238	\$32,312,159	\$558,669,810	
07/01/2028	06/30/2029	\$34,028,264	\$1,639,774	\$0	-\$85,323,550	\$0	-\$2,028,468	\$0	\$0	\$0	-\$87,352,018	\$31,170,427	\$538,156,258	
07/01/2029	06/30/2030	\$33,520,171	\$1,905,253	\$0	-\$84,563,847	\$0	-\$2,061,734	\$0	\$0	\$0	-\$86,625,581	\$29,984,536	\$516,940,637	
07/01/2030	06/30/2031	\$33,184,969	\$2,166,767	\$0	-\$83,851,739	\$0	-\$2,095,865	\$0	\$0	\$0	-\$85,947,604	\$28,761,098	\$495,105,867	
07/01/2031	06/30/2032	\$32,853,119	\$2,340,159	\$0	-\$82,808,509	\$0	-\$2,181,316	\$0	\$0	\$0	-\$84,989,825	\$27,507,144	\$472,816,464	
07/01/2032	06/30/2033	\$32,524,588	\$2,344,101	\$0	-\$81,473,293	\$0	-\$2,216,085	\$0	\$0	\$0	-\$83,689,378	\$26,231,758	\$450,227,533	
07/01/2033	06/30/2034	\$32,199,342	\$2,351,554	\$0	-\$80,138,321	\$0	-\$2,251,480	\$0	\$0	\$0	-\$82,389,801	\$24,939,023	\$427,327,652	
07/01/2034	06/30/2035	\$31,877,349	\$2,231,326	\$0	-\$78,703,159	\$0	-\$2,287,515	\$0	\$0	\$0	-\$80,990,674	\$23,627,369	\$404,073,022	
07/01/2035	06/30/2036	\$31,558,575	\$2,114,940	\$0	-\$77,314,303	\$0	-\$2,324,034	\$0	\$0	\$0	-\$79,638,337	\$22,293,801	\$380,402,001	
07/01/2036	06/30/2037	\$31,242,990	\$2,002,691	\$0	-\$75,732,080	\$0	-\$2,361,098	\$0	\$0	\$0	-\$78,093,178	\$20,941,728	\$356,496,232	
07/01/2037	06/30/2038	\$30,930,560	\$1,893,574	\$0	-\$74,093,545	\$0	-\$2,398,892	\$0	\$0	\$0	-\$76,492,437	\$19,577,732	\$332,405,660	
07/01/2038	06/30/2039	\$30,621,254	\$1,786,890	\$0	-\$72,182,345	\$0	-\$2,437,253	\$0	\$0	\$0	-\$74,619,598	\$18,211,046	\$308,405,252	
07/01/2039	06/30/2040	\$30,315,042	\$1,682,597	\$0	-\$70,624,367	\$0	-\$2,476,494	\$0	\$0	\$0	-\$73,100,861	\$16,839,438	\$284,141,468	
07/01/2040	06/30/2041	\$30,011,891	\$1,605,916	\$0	-\$68,904,621	\$0	-\$2,516,329	\$0	\$0	\$0	-\$71,420,950	\$15,458,034	\$259,796,359	
07/01/2041	06/30/2042	\$29,711,772	\$1,589,857	\$0	-\$67,298,547	\$0	-\$2,557,021	\$0	\$0	\$0	-\$69,855,568	\$14,070,384	\$235,312,804	
07/01/2042	06/30/2043	\$29,414,655	\$1,573,958	\$0	-\$65,834,097	\$0	-\$2,598,398	\$0	\$0	\$0	-\$68,432,495	\$12,670,565	\$210,539,487	
07/01/2043	06/30/2044	\$29,120,508	\$1,558,218	\$0	-\$64,113,969	\$0	-\$2,640,540	\$0	\$0	\$0	-\$66,754,509	\$11,261,343	\$185,725,048	
07/01/2044	06/30/2045	\$28,829,303	\$1,542,636	\$0	-\$62,541,114	\$0	-\$2,683,664	\$0	\$0	\$0	-\$65,224,778	\$9,845,470	\$160,717,679	
07/01/2045	06/30/2046	\$28,541,010	\$1,527,210	\$0	-\$61,053,861	\$0	-\$2,727,869	\$0	\$0	\$0	-\$63,781,730	\$8,415,864	\$135,420,033	
07/01/2046	06/30/2047	\$28,255,600	\$1,511,938	\$0	-\$59,638,666	\$0	-\$2,772,838	\$0	\$0	\$0	-\$62,411,504	\$6,967,236	\$109,743,303	
07/01/2047	06/30/2048	\$27,973,044	\$1,496,818	\$0	-\$58,375,746	\$0	-\$2,818,801	\$0	\$0	\$0	-\$61,194,547	\$5,492,036	\$83,510,654	
07/01/2048	06/30/2049	\$27,693,313	\$1,481,850	\$0	-\$57,185,625	\$0	-\$2,865,930	\$0	\$0	\$0	-\$60,051,555	\$3,982,239	\$56,616,502	
07/01/2049	06/30/2050	\$27,416,380	\$1,467,032	\$0	-\$56,197,649	\$0	-\$2,914,039	\$0	\$0	\$0	-\$59,111,688	\$2,427,888	\$28,816,114	
07/01/2050	06/30/2051	\$27,142,216	\$1,452,361	\$0	-\$55,266,304	\$0	-\$2,963,306	\$0	\$0	\$0	-\$58,229,610	\$818,918	\$0	

TEMPLATE 6A

v20220802p

Reconciliation - for non-MPRA plans using the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

File name: *Template 6A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (6) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

This Template 6A is not required if all assumptions and methods used to determine the requested SFA amount are identical to those used in the most recent actuarial certification of plan status completed before 1/1/2021 ("pre-2021 certification of plan status"), except the non-SFA and SFA interest rates, and except any assumptions changed in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance (other than the acceptable assumption change for "missing" terminated vested participants described in Section III.E of PBGC's SFA assumptions guidance).

This Template 6A is also not required if the requested SFA amount from Template 4A is the same as the SFA amount shown in Template 5A (Baseline).

If the assumptions/methods used to determine the requested SFA amount differ from those in the "Baseline" projection in Template 5A, then provide a reconciliation of the change in the total amount of SFA due to each change in assumption/method from the Baseline to the requested SFA as shown in Template 4A.

For each assumption/method change from the Baseline through the requested SFA amount, provide a deterministic projection using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4A (either Sheet 4A-4 or Sheet 4A-5).

Additional instructions for each individual worksheet:

Sheet

6A-1 Reconciliation - Summary for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

For Item number 1, show the SFA amount determined in Template 5A using the "Baseline" assumptions and methods. If there is only one change in assumptions/methods between the Baseline (Template 5A) and the requested SFA amount (Template 4A), then show on Item number 2 the requested SFA amount, and briefly identify the change in assumptions from the Baseline.

If there is more than one change in assumptions/methods from the Baseline, show each individual change as a separate Item number. Each Item number should reflect all changes already measured in the prior Item number. For example, the difference between the SFA amount shown for Item number 4 and Item number 5 should be the incremental change due to changing the identified single assumption/method. The Item numbers should show assumption/method changes in the order that they were incrementally measured.

6A-2 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

For non-MPRA plans, see Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the intermediate Item number 2 SFA amount from Sheet 6A-1 under the "basic method" described in § 4262.4(a)(1). Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 6A-2.

For MPRA plans for which the requested amount of SFA is determined under the "increasing assets method", see Template 4A instructions for Sheet 4A-5, except provide the projection used to determine each intermediate SFA amount from Sheet 6A-1 under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 6A-2.

A Reconciliation Details sheet is not needed for the last Item number shown in the Sheet 6A-1 Reconciliation, since the information should be the same as shown in Template 4A. For example, if there is only one assumption change from the Baseline, then Item number 2 should identify what assumption changed between the Baseline and Item number 2, where Item number 2 is the requested SFA amount. Since details on the determination of the requested SFA amount are shown in Template 4A, a separate Sheet 6A-2 Reconciliation Details is not required here.

6A-3 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 3 SFA amount from Sheet 6A-1.

6A-4 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 4 SFA amount from Sheet 6A-1.

6A-5 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 5 SFA amount from Sheet 6A-1.

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 6A - Sheet 6A-1

v20220802p

Reconciliation - Summary for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 6A Instructions for Additional Instructions for Sheet 6A-1.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT	
EIN:	92-6003463	
PN:	024	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount	NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4A.
1	Baseline	N/A	\$0	From Template 5A.
2	Inflation	\$0	\$0	Show details supporting the SFA amount on Sheet 6A-2.
3	Operating Expenses	\$29,142,847	\$29,142,847	Show details supporting the SFA amount on Sheet 6A-3.
4	Form of Payment	\$1,615,730	\$30,758,577	Show details supporting the SFA amount on Sheet 6A-4.
5	Late Retirement Increase - Terminated Vested Participants	\$2,419,880	\$33,178,457	Show details supporting the SFA amount on Sheet 6A-5.
6	CBUs (Hours Worked)	\$138,125,789	\$171,304,246	Show details supporting the SFA amount on Sheet 6A-6.
7	Withdrawal Liability Collection - Employer A	\$8,223,574	\$179,527,820	Show details supporting the SFA amount on Sheet 6A-7.
8	Future Withdrawal Liability Payments	-\$20,406,259	\$159,121,561	Show details supporting the SFA amount on Sheet 6A-8.
9	Pri-2012 Blue Collar Non-Disabled Annuitant Amount-Weighted Mortality Table for post-commencement mortality	-\$4,975,843	\$154,145,717	Show details supporting the SFA amount on Sheet 6A-8.

Create additional rows as needed, and create additional detailed sheets by copying Sheet 6A-5 and re-labeling the header and the sheet name to be 6A-6, 6A-7, etc.

TEMPLATE 6A - Sheet 6A-2

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$0
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$22,219,882	\$2,102,858	\$0	-\$42,653,955	\$0	\$0	\$0	\$0	\$0	-\$42,653,955	\$13,799,893	\$476,425,511	
07/01/2023	06/30/2024	\$45,722,531	\$4,201,782	\$0	-\$86,121,821	\$0	\$0	\$0	\$0	\$0	-\$86,121,821	\$26,812,115	\$467,040,118	
07/01/2024	06/30/2025	\$45,741,169	\$3,060,098	\$0	-\$86,503,616	\$0	\$0	\$0	\$0	\$0	-\$86,503,616	\$26,219,053	\$455,556,822	
07/01/2025	06/30/2026	\$45,759,431	\$2,128,352	\$0	-\$86,725,171	\$0	\$0	\$0	\$0	\$0	-\$86,725,171	\$25,514,081	\$442,233,515	
07/01/2026	06/30/2027	\$44,448,605	\$1,621,248	\$0	-\$86,693,474	\$0	\$0	\$0	\$0	\$0	-\$86,693,474	\$24,682,420	\$426,292,313	
07/01/2027	06/30/2028	\$44,448,605	\$1,621,248	\$0	-\$86,908,583	\$0	\$0	\$0	\$0	\$0	-\$86,908,583	\$23,743,567	\$409,197,150	
07/01/2028	06/30/2029	\$44,448,605	\$1,621,248	\$0	-\$86,495,412	\$0	\$0	\$0	\$0	\$0	-\$86,495,412	\$22,755,586	\$391,527,176	
07/01/2029	06/30/2030	\$44,448,605	\$1,621,248	\$0	-\$85,858,334	\$0	\$0	\$0	\$0	\$0	-\$85,858,334	\$21,740,527	\$373,479,221	
07/01/2030	06/30/2031	\$44,448,605	\$1,621,248	\$0	-\$85,288,585	\$0	\$0	\$0	\$0	\$0	-\$85,288,585	\$20,701,387	\$354,961,875	
07/01/2031	06/30/2032	\$44,448,605	\$1,621,248	\$0	-\$84,344,440	\$0	\$0	\$0	\$0	\$0	-\$84,344,440	\$19,645,738	\$336,333,026	
07/01/2032	06/30/2033	\$44,448,605	\$503,147	\$0	-\$83,118,578	\$0	\$0	\$0	\$0	\$0	-\$83,118,578	\$18,559,102	\$316,725,302	
07/01/2033	06/30/2034	\$44,448,605		\$0	-\$81,891,066	\$0	\$0	\$0	\$0	\$0	-\$81,891,066	\$17,433,238	\$296,716,079	
07/01/2034	06/30/2035	\$44,448,605		\$0	-\$80,547,740	\$0	\$0	\$0	\$0	\$0	-\$80,547,740	\$16,301,991	\$276,918,934	
07/01/2035	06/30/2036	\$44,448,605		\$0	-\$79,272,708	\$0	\$0	\$0	\$0	\$0	-\$79,272,708	\$15,181,153	\$257,275,983	
07/01/2036	06/30/2037	\$44,448,605		\$0	-\$77,784,034	\$0	\$0	\$0	\$0	\$0	-\$77,784,034	\$14,075,584	\$238,016,137	
07/01/2037	06/30/2038	\$44,448,605		\$0	-\$76,259,532	\$0	\$0	\$0	\$0	\$0	-\$76,259,532	\$12,993,474	\$219,198,684	
07/01/2038	06/30/2039	\$44,448,605		\$0	-\$74,446,357	\$0	\$0	\$0	\$0	\$0	-\$74,446,357	\$11,945,689	\$201,146,621	
07/01/2039	06/30/2040	\$44,448,605		\$0	-\$73,008,331	\$0	\$0	\$0	\$0	\$0	-\$73,008,331	\$10,931,705	\$183,518,600	
07/01/2040	06/30/2041	\$44,448,605		\$0	-\$71,450,501	\$0	\$0	\$0	\$0	\$0	-\$71,450,501	\$9,946,033	\$166,462,736	
07/01/2041	06/30/2042	\$44,448,605		\$0	-\$69,973,003	\$0	\$0	\$0	\$0	\$0	-\$69,973,003	\$8,991,481	\$149,929,819	
07/01/2042	06/30/2043	\$44,448,605		\$0	-\$68,712,275	\$0	\$0	\$0	\$0	\$0	-\$68,712,275	\$8,061,182	\$133,727,330	
07/01/2043	06/30/2044	\$44,448,605		\$0	-\$67,187,031	\$0	\$0	\$0	\$0	\$0	-\$67,187,031	\$7,157,950	\$118,146,854	
07/01/2044	06/30/2045	\$44,448,605		\$0	-\$65,804,983	\$0	\$0	\$0	\$0	\$0	-\$65,804,983	\$6,286,917	\$103,077,392	
07/01/2045	06/30/2046	\$44,448,605		\$0	-\$64,586,775	\$0	\$0	\$0	\$0	\$0	-\$64,586,775	\$5,440,986	\$88,380,208	
07/01/2046	06/30/2047	\$44,448,605		\$0	-\$63,392,021	\$0	\$0	\$0	\$0	\$0	-\$63,392,021	\$4,616,147	\$74,052,938	
07/01/2047	06/30/2048	\$44,448,605		\$0	-\$62,423,867	\$0	\$0	\$0	\$0	\$0	-\$62,423,867	\$3,806,320	\$59,883,996	
07/01/2048	06/30/2049	\$44,448,605		\$0	-\$61,585,870	\$0	\$0	\$0	\$0	\$0	-\$61,585,870	\$3,001,949	\$45,748,680	
07/01/2049	06/30/2050	\$44,448,605		\$0	-\$60,921,676	\$0	\$0	\$0	\$0	\$0	-\$60,921,676	\$2,194,460	\$31,470,069	
07/01/2050	06/30/2051	\$44,448,605		\$0	-\$60,440,097	\$0	\$0	\$0	\$0	\$0	-\$60,440,097	\$1,373,248	\$16,851,824	

TEMPLATE 6A - Sheet 6A-3

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$29,142,847
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$22,219,882	\$2,102,858	\$0	-\$42,653,955	\$0	-\$1,300,026	-\$29,142,847	\$0	\$0	-\$14,811,133	\$14,207,095	\$504,675,533	
07/01/2023	06/30/2024	\$45,722,531	\$4,201,782	\$0	-\$86,121,821	\$0	-\$1,995,043	\$0	\$0	\$0	-\$88,116,864	\$28,406,387	\$494,889,369	
07/01/2024	06/30/2025	\$45,741,169	\$3,060,098	\$0	-\$86,503,616	\$0	-\$2,016,585	\$0	\$0	\$0	-\$88,520,201	\$27,789,249	\$482,959,684	
07/01/2025	06/30/2026	\$45,759,431	\$2,128,352	\$0	-\$86,725,171	\$0	-\$1,933,634	\$0	\$0	\$0	-\$88,658,805	\$27,060,589	\$469,249,251	
07/01/2026	06/30/2027	\$44,448,605	\$1,621,248	\$0	-\$86,693,474	\$0	-\$1,962,260	\$0	\$0	\$0	-\$88,655,734	\$26,205,444	\$452,868,814	
07/01/2027	06/30/2028	\$44,448,605	\$1,621,248	\$0	-\$86,908,583	\$0	-\$1,996,241	\$0	\$0	\$0	-\$88,904,824	\$25,239,903	\$435,273,746	
07/01/2028	06/30/2029	\$44,448,605	\$1,621,248	\$0	-\$86,495,412	\$0	-\$2,029,006	\$0	\$0	\$0	-\$88,524,418	\$24,221,718	\$417,040,898	
07/01/2029	06/30/2030	\$44,448,605	\$1,621,248	\$0	-\$85,858,334	\$0	-\$2,062,325	\$0	\$0	\$0	-\$87,920,659	\$23,172,756	\$398,362,848	
07/01/2030	06/30/2031	\$44,448,605	\$1,621,248	\$0	-\$85,288,585	\$0	-\$2,096,553	\$0	\$0	\$0	-\$87,385,138	\$22,095,755	\$379,143,317	
07/01/2031	06/30/2032	\$44,448,605	\$1,621,248	\$0	-\$84,344,440	\$0	-\$2,182,200	\$0	\$0	\$0	-\$86,526,640	\$20,996,523	\$359,683,053	
07/01/2032	06/30/2033	\$44,448,605	\$503,147	\$0	-\$83,118,578	\$0	-\$2,217,146	\$0	\$0	\$0	-\$85,335,724	\$19,860,227	\$339,159,308	
07/01/2033	06/30/2034	\$44,448,605	\$0	\$0	-\$81,891,066	\$0	-\$2,252,616	\$0	\$0	\$0	-\$84,143,682	\$18,679,738	\$318,143,969	
07/01/2034	06/30/2035	\$44,448,605	\$0	\$0	-\$80,547,740	\$0	-\$2,288,673	\$0	\$0	\$0	-\$82,836,413	\$17,488,579	\$297,244,739	
07/01/2035	06/30/2036	\$44,448,605	\$0	\$0	-\$79,272,708	\$0	-\$2,325,272	\$0	\$0	\$0	-\$81,597,980	\$16,302,198	\$276,397,562	
07/01/2036	06/30/2037	\$44,448,605	\$0	\$0	-\$77,784,034	\$0	-\$2,362,419	\$0	\$0	\$0	-\$80,146,453	\$15,125,095	\$255,824,809	
07/01/2037	06/30/2038	\$44,448,605	\$0	\$0	-\$76,259,532	\$0	-\$2,400,297	\$0	\$0	\$0	-\$78,659,829	\$13,965,073	\$235,578,657	
07/01/2038	06/30/2039	\$44,448,605	\$0	\$0	-\$74,446,357	\$0	-\$2,438,806	\$0	\$0	\$0	-\$76,885,163	\$12,832,582	\$215,974,681	
07/01/2039	06/30/2040	\$44,448,605	\$0	\$0	-\$73,008,331	\$0	-\$2,478,017	\$0	\$0	\$0	-\$75,486,348	\$11,726,665	\$196,663,602	
07/01/2040	06/30/2041	\$44,448,605	\$0	\$0	-\$71,450,501	\$0	-\$2,517,883	\$0	\$0	\$0	-\$73,968,384	\$10,641,367	\$177,785,190	
07/01/2041	06/30/2042	\$44,448,605	\$0	\$0	-\$69,973,003	\$0	-\$2,558,669	\$0	\$0	\$0	-\$72,531,672	\$9,579,004	\$159,281,127	
07/01/2042	06/30/2043	\$44,448,605	\$0	\$0	-\$68,712,275	\$0	-\$2,600,079	\$0	\$0	\$0	-\$71,312,354	\$8,532,181	\$140,949,558	
07/01/2043	06/30/2044	\$44,448,605	\$0	\$0	-\$67,187,031	\$0	-\$2,642,255	\$0	\$0	\$0	-\$69,829,286	\$7,503,164	\$123,072,041	
07/01/2044	06/30/2045	\$44,448,605	\$0	\$0	-\$65,804,983	\$0	-\$2,685,413	\$0	\$0	\$0	-\$68,490,396	\$6,496,492	\$105,526,742	
07/01/2045	06/30/2046	\$44,448,605	\$0	\$0	-\$64,586,775	\$0	-\$2,729,585	\$0	\$0	\$0	-\$67,316,360	\$5,504,433	\$88,163,419	
07/01/2046	06/30/2047	\$44,448,605	\$0	\$0	-\$63,392,021	\$0	-\$2,774,588	\$0	\$0	\$0	-\$66,166,609	\$4,522,308	\$70,967,723	
07/01/2047	06/30/2048	\$44,448,605	\$0	\$0	-\$62,423,867	\$0	-\$2,820,585	\$0	\$0	\$0	-\$65,244,452	\$3,543,333	\$53,715,208	
07/01/2048	06/30/2049	\$44,448,605	\$0	\$0	-\$61,585,870	\$0	-\$2,867,823	\$0	\$0	\$0	-\$64,453,693	\$2,557,191	\$36,267,311	
07/01/2049	06/30/2050	\$44,448,605	\$0	\$0	-\$60,921,676	\$0	-\$2,915,896	\$0	\$0	\$0	-\$63,837,572	\$1,554,510	\$18,432,854	
07/01/2050	06/30/2051	\$44,448,605	\$0	\$0	-\$60,440,097	\$0	-\$2,965,200	\$0	\$0	\$0	-\$63,405,297	\$523,839	\$0	

TEMPLATE 6A - Sheet 6A-4

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$30,758,577
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$22,219,882	\$2,102,858	\$0	-\$42,461,152	\$0	-\$1,300,026	-\$30,758,577	\$0	\$0	-\$13,002,601	\$14,233,544	\$506,510,516	
07/01/2023	06/30/2024	\$45,722,531	\$4,201,782	\$0	-\$85,626,582	\$0	-\$1,995,043	\$0	\$0	\$0	-\$87,621,625	\$28,528,219	\$497,341,422	
07/01/2024	06/30/2025	\$45,741,169	\$3,060,098	\$0	-\$85,933,241	\$0	-\$2,016,585	\$0	\$0	\$0	-\$87,949,826	\$27,949,378	\$486,142,241	
07/01/2025	06/30/2026	\$45,759,431	\$2,128,352	\$0	-\$86,104,399	\$0	-\$1,933,634	\$0	\$0	\$0	-\$88,038,033	\$27,264,926	\$473,256,918	
07/01/2026	06/30/2027	\$44,448,605	\$1,621,248	\$0	-\$86,038,526	\$0	-\$1,962,260	\$0	\$0	\$0	-\$88,000,786	\$26,459,050	\$457,785,034	
07/01/2027	06/30/2028	\$44,448,605	\$1,621,248	\$0	-\$86,229,078	\$0	-\$1,996,241	\$0	\$0	\$0	-\$88,225,319	\$25,547,377	\$441,176,945	
07/01/2028	06/30/2029	\$44,448,605	\$1,621,248	\$0	-\$85,834,009	\$0	-\$2,029,006	\$0	\$0	\$0	-\$87,863,015	\$24,586,401	\$423,970,184	
07/01/2029	06/30/2030	\$44,448,605	\$1,621,248	\$0	-\$85,239,736	\$0	-\$2,062,325	\$0	\$0	\$0	-\$87,302,061	\$23,596,214	\$406,334,189	
07/01/2030	06/30/2031	\$44,448,605	\$1,621,248	\$0	-\$84,727,278	\$0	-\$2,096,553	\$0	\$0	\$0	-\$86,823,831	\$22,578,496	\$388,158,707	
07/01/2031	06/30/2032	\$44,448,605	\$1,621,248	\$0	-\$83,869,671	\$0	-\$2,182,200	\$0	\$0	\$0	-\$86,051,871	\$21,537,810	\$369,714,499	
07/01/2032	06/30/2033	\$44,448,605	\$503,147	\$0	-\$82,748,435	\$0	-\$2,217,146	\$0	\$0	\$0	-\$84,965,581	\$20,457,894	\$350,158,563	
07/01/2033	06/30/2034	\$44,448,605	\$0	\$0	-\$81,642,546	\$0	-\$2,252,616	\$0	\$0	\$0	-\$83,895,162	\$19,330,464	\$330,042,470	
07/01/2034	06/30/2035	\$44,448,605	\$0	\$0	-\$80,436,697	\$0	-\$2,288,673	\$0	\$0	\$0	-\$82,725,370	\$18,187,889	\$309,953,593	
07/01/2035	06/30/2036	\$44,448,605	\$0	\$0	-\$79,311,437	\$0	-\$2,325,272	\$0	\$0	\$0	-\$81,636,709	\$17,044,533	\$289,810,022	
07/01/2036	06/30/2037	\$44,448,605	\$0	\$0	-\$77,989,944	\$0	-\$2,362,419	\$0	\$0	\$0	-\$80,352,363	\$15,903,701	\$269,809,965	
07/01/2037	06/30/2038	\$44,448,605	\$0	\$0	-\$76,643,857	\$0	-\$2,400,297	\$0	\$0	\$0	-\$79,044,154	\$14,771,963	\$249,986,379	
07/01/2038	06/30/2039	\$44,448,605	\$0	\$0	-\$75,028,025	\$0	-\$2,438,806	\$0	\$0	\$0	-\$77,466,831	\$13,658,420	\$230,626,572	
07/01/2039	06/30/2040	\$44,448,605	\$0	\$0	-\$73,780,001	\$0	-\$2,478,017	\$0	\$0	\$0	-\$76,258,018	\$12,561,229	\$211,378,388	
07/01/2040	06/30/2041	\$44,448,605	\$0	\$0	-\$72,421,420	\$0	-\$2,517,883	\$0	\$0	\$0	-\$74,939,303	\$11,473,783	\$192,361,472	
07/01/2041	06/30/2042	\$44,448,605	\$0	\$0	-\$71,147,796	\$0	-\$2,558,669	\$0	\$0	\$0	-\$73,706,465	\$10,397,354	\$173,500,965	
07/01/2042	06/30/2043	\$44,448,605	\$0	\$0	-\$70,083,407	\$0	-\$2,600,079	\$0	\$0	\$0	-\$72,683,486	\$9,323,936	\$154,590,020	
07/01/2043	06/30/2044	\$44,448,605	\$0	\$0	-\$68,764,954	\$0	-\$2,642,255	\$0	\$0	\$0	-\$71,407,209	\$8,254,977	\$135,886,393	
07/01/2044	06/30/2045	\$44,448,605	\$0	\$0	-\$67,576,544	\$0	-\$2,685,413	\$0	\$0	\$0	-\$70,261,957	\$7,194,313	\$117,267,354	
07/01/2045	06/30/2046	\$44,448,605	\$0	\$0	-\$66,542,521	\$0	-\$2,729,585	\$0	\$0	\$0	-\$69,272,106	\$6,134,053	\$98,577,905	
07/01/2046	06/30/2047	\$44,448,605	\$0	\$0	-\$65,526,016	\$0	-\$2,774,588	\$0	\$0	\$0	-\$68,300,604	\$5,069,136	\$79,795,042	
07/01/2047	06/30/2048	\$44,448,605	\$0	\$0	-\$64,715,408	\$0	-\$2,820,585	\$0	\$0	\$0	-\$67,535,993	\$3,992,704	\$60,700,357	
07/01/2048	06/30/2049	\$44,448,605	\$0	\$0	-\$64,016,794	\$0	-\$2,867,823	\$0	\$0	\$0	-\$66,884,617	\$2,894,718	\$41,159,062	
07/01/2049	06/30/2050	\$44,448,605	\$0	\$0	-\$63,466,532	\$0	-\$2,915,896	\$0	\$0	\$0	-\$66,382,428	\$1,766,241	\$20,991,480	
07/01/2050	06/30/2051	\$44,448,605	\$0	\$0	-\$63,071,436	\$0	-\$2,965,200	\$0	\$0	\$0	-\$66,036,636	\$596,552	\$0	

TEMPLATE 6A - Sheet 6A-5

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$33,178,457
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$22,219,882	\$2,102,858	\$0	-\$42,648,837	\$0	-\$1,300,026	-\$33,178,457	\$0	\$0	-\$10,770,406	\$14,266,190	\$508,775,357	
07/01/2023	06/30/2024	\$45,722,531	\$4,201,782	\$0	-\$85,982,744	\$0	-\$1,995,043	\$0	\$0	\$0	-\$87,977,787	\$28,650,294	\$499,372,177	
07/01/2024	06/30/2025	\$45,741,169	\$3,060,098	\$0	-\$86,270,764	\$0	-\$2,016,585	\$0	\$0	\$0	-\$88,287,349	\$28,058,304	\$487,944,399	
07/01/2025	06/30/2026	\$45,759,431	\$2,128,352	\$0	-\$86,422,788	\$0	-\$1,933,634	\$0	\$0	\$0	-\$88,356,422	\$27,361,040	\$474,836,800	
07/01/2026	06/30/2027	\$44,448,605	\$1,621,248	\$0	-\$86,338,160	\$0	-\$1,962,260	\$0	\$0	\$0	-\$88,300,420	\$26,542,709	\$459,148,941	
07/01/2027	06/30/2028	\$44,448,605	\$1,621,248	\$0	-\$86,508,564	\$0	-\$1,996,241	\$0	\$0	\$0	-\$88,504,805	\$25,618,991	\$442,332,980	
07/01/2028	06/30/2029	\$44,448,605	\$1,621,248	\$0	-\$86,094,426	\$0	-\$2,029,006	\$0	\$0	\$0	-\$88,123,432	\$24,646,412	\$424,925,812	
07/01/2029	06/30/2030	\$44,448,605	\$1,621,248	\$0	-\$85,480,785	\$0	-\$2,062,325	\$0	\$0	\$0	-\$87,543,110	\$23,645,067	\$407,097,622	
07/01/2030	06/30/2031	\$44,448,605	\$1,621,248	\$0	-\$84,948,058	\$0	-\$2,096,553	\$0	\$0	\$0	-\$87,044,611	\$22,616,699	\$388,739,563	
07/01/2031	06/30/2032	\$44,448,605	\$1,621,248	\$0	-\$84,070,152	\$0	-\$2,182,200	\$0	\$0	\$0	-\$86,252,352	\$21,565,926	\$370,122,990	
07/01/2032	06/30/2033	\$44,448,605	\$503,147	\$0	-\$82,928,159	\$0	-\$2,217,146	\$0	\$0	\$0	-\$85,145,305	\$20,476,533	\$350,405,970	
07/01/2033	06/30/2034	\$44,448,605	\$0	\$0	-\$81,800,893	\$0	-\$2,252,616	\$0	\$0	\$0	-\$84,053,509	\$19,340,306	\$330,141,371	
07/01/2034	06/30/2035	\$44,448,605	\$0	\$0	-\$80,572,676	\$0	-\$2,288,673	\$0	\$0	\$0	-\$82,861,349	\$18,189,697	\$309,918,324	
07/01/2035	06/30/2036	\$44,448,605	\$0	\$0	-\$79,424,182	\$0	-\$2,325,272	\$0	\$0	\$0	-\$81,749,454	\$17,039,172	\$289,656,647	
07/01/2036	06/30/2037	\$44,448,605	\$0	\$0	-\$78,079,237	\$0	-\$2,362,419	\$0	\$0	\$0	-\$80,441,656	\$15,892,117	\$269,555,713	
07/01/2037	06/30/2038	\$44,448,605	\$0	\$0	-\$76,709,485	\$0	-\$2,400,297	\$0	\$0	\$0	-\$79,109,782	\$14,755,170	\$249,649,705	
07/01/2038	06/30/2039	\$44,448,605	\$0	\$0	-\$75,071,000	\$0	-\$2,438,806	\$0	\$0	\$0	-\$77,509,806	\$13,637,468	\$230,225,971	
07/01/2039	06/30/2040	\$44,448,605	\$0	\$0	-\$73,799,768	\$0	-\$2,478,017	\$0	\$0	\$0	-\$76,277,785	\$12,537,216	\$210,934,006	
07/01/2040	06/30/2041	\$44,448,605	\$0	\$0	-\$72,418,791	\$0	-\$2,517,883	\$0	\$0	\$0	-\$74,936,674	\$11,447,863	\$191,893,800	
07/01/2041	06/30/2042	\$44,448,605	\$0	\$0	-\$71,125,131	\$0	-\$2,558,669	\$0	\$0	\$0	-\$73,683,800	\$10,370,658	\$173,029,263	
07/01/2042	06/30/2043	\$44,448,605	\$0	\$0	-\$70,042,794	\$0	-\$2,600,079	\$0	\$0	\$0	-\$72,642,873	\$9,297,530	\$154,132,524	
07/01/2043	06/30/2044	\$44,448,605	\$0	\$0	-\$68,707,901	\$0	-\$2,642,255	\$0	\$0	\$0	-\$71,350,156	\$8,229,882	\$135,460,854	
07/01/2044	06/30/2045	\$44,448,605	\$0	\$0	-\$67,508,453	\$0	-\$2,685,413	\$0	\$0	\$0	-\$70,193,866	\$7,171,411	\$116,887,004	
07/01/2045	06/30/2046	\$44,448,605	\$0	\$0	-\$66,466,903	\$0	-\$2,729,585	\$0	\$0	\$0	-\$69,196,488	\$6,114,014	\$98,253,135	
07/01/2046	06/30/2047	\$44,448,605	\$0	\$0	-\$65,442,888	\$0	-\$2,774,588	\$0	\$0	\$0	-\$68,217,476	\$5,052,569	\$79,536,832	
07/01/2047	06/30/2048	\$44,448,605	\$0	\$0	-\$64,630,622	\$0	-\$2,820,585	\$0	\$0	\$0	-\$67,451,207	\$3,980,079	\$60,514,308	
07/01/2048	06/30/2049	\$44,448,605	\$0	\$0	-\$63,934,579	\$0	-\$2,867,823	\$0	\$0	\$0	-\$66,802,402	\$2,886,238	\$41,046,749	
07/01/2049	06/30/2050	\$44,448,605	\$0	\$0	-\$63,396,329	\$0	-\$2,915,896	\$0	\$0	\$0	-\$66,312,225	\$1,761,724	\$20,944,853	
07/01/2050	06/30/2051	\$44,448,605	\$0	\$0	-\$63,023,484	\$0	-\$2,965,200	\$0	\$0	\$0	-\$65,988,684	\$595,227	\$0	

TEMPLATE 6A - Sheet 6A-5

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$171,304,246
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$18,867,274	\$2,102,858	\$0	-\$42,637,063	\$0	-\$1,300,026	-\$43,937,089	\$2,814,978	\$130,182,135	\$0	\$14,374,676	\$516,301,639	
07/01/2023	06/30/2024	\$40,948,010	\$4,201,782	\$0	-\$85,911,170	\$0	-\$1,995,043	-\$87,906,213	\$3,250,834	\$45,526,756	\$0	\$31,524,277	\$592,975,709	
07/01/2024	06/30/2025	\$40,272,291	\$3,060,098	\$0	-\$86,150,440	\$0	-\$2,016,585	-\$45,526,756	\$0	\$0	-\$42,640,269	\$34,709,323	\$628,377,153	
07/01/2025	06/30/2026	\$39,488,599	\$2,128,352	\$0	-\$86,216,360	\$0	-\$1,933,634	\$0	\$0	\$0	-\$88,149,994	\$35,398,972	\$617,243,082	
07/01/2026	06/30/2027	\$35,067,671	\$1,621,248	\$0	-\$86,048,949	\$0	-\$1,962,260	\$0	\$0	\$0	-\$88,011,209	\$34,607,543	\$600,528,335	
07/01/2027	06/30/2028	\$34,544,058	\$1,621,248	\$0	-\$86,112,146	\$0	-\$1,996,241	\$0	\$0	\$0	-\$88,108,387	\$33,611,572	\$582,196,827	
07/01/2028	06/30/2029	\$34,028,264	\$1,621,248	\$0	-\$85,578,767	\$0	-\$2,029,006	\$0	\$0	\$0	-\$87,607,773	\$32,538,735	\$562,777,301	
07/01/2029	06/30/2030	\$33,520,171	\$1,621,248	\$0	-\$84,853,947	\$0	-\$2,062,325	\$0	\$0	\$0	-\$86,916,272	\$31,408,058	\$542,410,505	
07/01/2030	06/30/2031	\$33,184,969	\$1,621,248	\$0	-\$84,176,167	\$0	-\$2,096,553	\$0	\$0	\$0	-\$86,272,720	\$30,225,619	\$521,169,622	
07/01/2031	06/30/2032	\$32,853,119	\$1,621,248	\$0	-\$83,166,248	\$0	-\$2,182,200	\$0	\$0	\$0	-\$85,348,448	\$29,000,356	\$499,295,897	
07/01/2032	06/30/2033	\$32,524,588	\$503,147	\$0	-\$81,861,790	\$0	-\$2,217,146	\$0	\$0	\$0	-\$84,078,936	\$27,715,562	\$475,960,259	
07/01/2033	06/30/2034	\$32,199,342	\$0	\$0	-\$80,555,856	\$0	-\$2,252,616	\$0	\$0	\$0	-\$82,808,472	\$26,363,358	\$451,714,487	
07/01/2034	06/30/2035	\$31,877,349	\$0	\$0	-\$79,147,307	\$0	-\$2,288,673	\$0	\$0	\$0	-\$81,435,980	\$24,975,708	\$427,131,563	
07/01/2035	06/30/2036	\$31,558,575	\$0	\$0	-\$77,782,211	\$0	-\$2,325,272	\$0	\$0	\$0	-\$80,107,483	\$23,567,141	\$402,149,797	
07/01/2036	06/30/2037	\$31,242,990	\$0	\$0	-\$76,219,857	\$0	-\$2,362,419	\$0	\$0	\$0	-\$78,582,276	\$22,141,089	\$376,951,599	
07/01/2037	06/30/2038	\$30,930,560	\$0	\$0	-\$74,598,484	\$0	-\$2,400,297	\$0	\$0	\$0	-\$76,998,781	\$20,704,173	\$351,587,551	
07/01/2038	06/30/2039	\$30,621,254	\$0	\$0	-\$72,700,101	\$0	-\$2,438,806	\$0	\$0	\$0	-\$75,138,907	\$19,265,730	\$326,335,629	
07/01/2039	06/30/2040	\$30,315,042	\$0	\$0	-\$71,151,248	\$0	-\$2,478,017	\$0	\$0	\$0	-\$73,629,265	\$17,823,693	\$300,845,099	
07/01/2040	06/30/2041	\$30,011,891	\$0	\$0	-\$69,436,672	\$0	-\$2,517,883	\$0	\$0	\$0	-\$71,954,555	\$16,372,615	\$275,275,050	
07/01/2041	06/30/2042	\$29,711,772	\$0	\$0	-\$67,832,461	\$0	-\$2,558,669	\$0	\$0	\$0	-\$70,391,130	\$14,913,719	\$249,509,412	
07/01/2042	06/30/2043	\$29,414,655	\$0	\$0	-\$66,366,054	\$0	-\$2,600,079	\$0	\$0	\$0	-\$68,966,133	\$13,439,420	\$223,397,353	
07/01/2043	06/30/2044	\$29,120,508	\$0	\$0	-\$64,640,921	\$0	-\$2,642,255	\$0	\$0	\$0	-\$67,283,176	\$11,952,487	\$197,187,173	
07/01/2044	06/30/2045	\$28,829,303	\$0	\$0	-\$63,059,599	\$0	-\$2,685,413	\$0	\$0	\$0	-\$65,745,012	\$10,455,665	\$170,727,129	
07/01/2045	06/30/2046	\$28,541,010	\$0	\$0	-\$61,561,922	\$0	-\$2,729,585	\$0	\$0	\$0	-\$64,291,507	\$8,941,835	\$143,918,467	
07/01/2046	06/30/2047	\$28,255,600	\$0	\$0	-\$60,134,099	\$0	-\$2,774,588	\$0	\$0	\$0	-\$62,908,687	\$7,405,627	\$116,671,007	
07/01/2047	06/30/2048	\$27,973,044	\$0	\$0	-\$58,856,904	\$0	-\$2,820,585	\$0	\$0	\$0	-\$61,677,489	\$5,839,399	\$88,805,961	
07/01/2048	06/30/2049	\$27,693,313	\$0	\$0	-\$57,651,336	\$0	-\$2,867,823	\$0	\$0	\$0	-\$60,519,159	\$4,234,993	\$60,215,108	
07/01/2049	06/30/2050	\$27,416,380	\$0	\$0	-\$56,647,047	\$0	-\$2,915,896	\$0	\$0	\$0	-\$59,562,943	\$2,582,297	\$30,650,842	
07/01/2050	06/30/2051	\$27,142,216	\$0	\$0	-\$55,698,917	\$0	-\$2,965,200	\$0	\$0	\$0	-\$58,664,117	\$871,059	\$0	

TEMPLATE 6A - Sheet 6A-5

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

v20220802p

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$179,527,820
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$18,867,274	\$2,102,858	\$0	-\$42,637,063	\$0	-\$1,300,026	-\$43,937,089	\$2,969,992	\$138,560,723	\$0	\$14,374,676	\$516,301,639	
07/01/2023	06/30/2024	\$40,948,010	\$4,201,782	\$0	-\$85,911,170	\$0	-\$1,995,043	-\$87,906,213	\$3,566,707	\$54,221,217	\$0	\$31,524,277	\$592,975,709	
07/01/2024	06/30/2025	\$40,272,291	\$2,371,068	\$0	-\$86,150,440	\$0	-\$2,016,585	-\$54,221,217	\$0	\$0	-\$33,945,808	\$34,943,482	\$636,616,742	
07/01/2025	06/30/2026	\$39,488,599	\$750,291	\$0	-\$86,216,360	\$0	-\$1,933,634	\$0	\$0	\$0	-\$88,149,994	\$35,840,680	\$624,546,318	
07/01/2026	06/30/2027	\$35,067,671	\$243,187	\$0	-\$86,048,949	\$0	-\$1,962,260	\$0	\$0	\$0	-\$88,011,209	\$34,994,474	\$606,840,441	
07/01/2027	06/30/2028	\$34,544,058	\$243,187	\$0	-\$86,112,146	\$0	-\$1,996,241	\$0	\$0	\$0	-\$88,108,387	\$33,940,522	\$587,459,822	
07/01/2028	06/30/2029	\$34,028,264	\$243,187	\$0	-\$85,578,767	\$0	-\$2,029,006	\$0	\$0	\$0	-\$87,607,773	\$32,806,312	\$566,929,812	
07/01/2029	06/30/2030	\$33,520,171	\$243,187	\$0	-\$84,853,947	\$0	-\$2,062,325	\$0	\$0	\$0	-\$86,916,272	\$31,610,671	\$545,387,570	
07/01/2030	06/30/2031	\$33,184,969	\$243,187	\$0	-\$84,176,167	\$0	-\$2,096,553	\$0	\$0	\$0	-\$86,272,720	\$30,359,469	\$522,902,475	
07/01/2031	06/30/2032	\$32,853,119	\$243,187	\$0	-\$83,166,248	\$0	-\$2,182,200	\$0	\$0	\$0	-\$85,348,448	\$29,061,420	\$499,711,754	
07/01/2032	06/30/2033	\$32,524,588	\$75,472	\$0	-\$81,861,790	\$0	-\$2,217,146	\$0	\$0	\$0	-\$84,078,936	\$27,727,380	\$475,960,259	
07/01/2033	06/30/2034	\$32,199,342	\$0	\$0	-\$80,555,856	\$0	-\$2,252,616	\$0	\$0	\$0	-\$82,808,472	\$26,363,358	\$451,714,487	
07/01/2034	06/30/2035	\$31,877,349	\$0	\$0	-\$79,147,307	\$0	-\$2,288,673	\$0	\$0	\$0	-\$81,435,980	\$24,975,708	\$427,131,563	
07/01/2035	06/30/2036	\$31,558,575	\$0	\$0	-\$77,782,211	\$0	-\$2,325,272	\$0	\$0	\$0	-\$80,107,483	\$23,567,141	\$402,149,797	
07/01/2036	06/30/2037	\$31,242,990	\$0	\$0	-\$76,219,857	\$0	-\$2,362,419	\$0	\$0	\$0	-\$78,582,276	\$22,141,089	\$376,951,599	
07/01/2037	06/30/2038	\$30,930,560	\$0	\$0	-\$74,598,484	\$0	-\$2,400,297	\$0	\$0	\$0	-\$76,998,781	\$20,704,173	\$351,587,551	
07/01/2038	06/30/2039	\$30,621,254	\$0	\$0	-\$72,700,101	\$0	-\$2,438,806	\$0	\$0	\$0	-\$75,138,907	\$19,265,730	\$326,335,629	
07/01/2039	06/30/2040	\$30,315,042	\$0	\$0	-\$71,151,248	\$0	-\$2,478,017	\$0	\$0	\$0	-\$73,629,265	\$17,823,693	\$300,845,099	
07/01/2040	06/30/2041	\$30,011,891	\$0	\$0	-\$69,436,672	\$0	-\$2,517,883	\$0	\$0	\$0	-\$71,954,555	\$16,372,615	\$275,275,050	
07/01/2041	06/30/2042	\$29,711,772	\$0	\$0	-\$67,832,461	\$0	-\$2,558,669	\$0	\$0	\$0	-\$70,391,130	\$14,913,719	\$249,509,412	
07/01/2042	06/30/2043	\$29,414,655	\$0	\$0	-\$66,366,054	\$0	-\$2,600,079	\$0	\$0	\$0	-\$68,966,133	\$13,439,420	\$223,397,353	
07/01/2043	06/30/2044	\$29,120,508	\$0	\$0	-\$64,640,921	\$0	-\$2,642,255	\$0	\$0	\$0	-\$67,283,176	\$11,952,487	\$197,187,173	
07/01/2044	06/30/2045	\$28,829,303	\$0	\$0	-\$63,059,599	\$0	-\$2,685,413	\$0	\$0	\$0	-\$65,745,012	\$10,455,665	\$170,727,129	
07/01/2045	06/30/2046	\$28,541,010	\$0	\$0	-\$61,561,922	\$0	-\$2,729,585	\$0	\$0	\$0	-\$64,291,507	\$8,941,835	\$143,918,467	
07/01/2046	06/30/2047	\$28,255,600	\$0	\$0	-\$60,134,099	\$0	-\$2,774,588	\$0	\$0	\$0	-\$62,908,687	\$7,405,627	\$116,671,007	
07/01/2047	06/30/2048	\$27,973,044	\$0	\$0	-\$58,856,904	\$0	-\$2,820,585	\$0	\$0	\$0	-\$61,677,489	\$5,839,399	\$88,805,961	
07/01/2048	06/30/2049	\$27,693,313	\$0	\$0	-\$57,651,336	\$0	-\$2,867,823	\$0	\$0	\$0	-\$60,519,159	\$4,234,993	\$60,215,108	
07/01/2049	06/30/2050	\$27,416,380	\$0	\$0	-\$56,647,047	\$0	-\$2,915,896	\$0	\$0	\$0	-\$59,562,943	\$2,582,297	\$30,650,842	
07/01/2050	06/30/2051	\$27,142,216	\$0	\$0	-\$55,698,917	\$0	-\$2,965,200	\$0	\$0	\$0	-\$58,664,117	\$871,059	\$0	

TEMPLATE 6A - Sheet 6A-5

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

v20220802p

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$159,121,561
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$18,867,274	\$2,102,858	\$0	-\$42,637,063	\$0	-\$1,300,026	-\$43,937,089	\$2,585,334	\$117,769,807	\$0	\$14,374,676	\$516,301,639	
07/01/2023	06/30/2024	\$40,948,010	\$4,201,782	\$0	-\$85,911,170	\$0	-\$1,995,043	-\$87,906,213	\$2,782,890	\$32,646,483	\$0	\$31,524,277	\$592,975,709	
07/01/2024	06/30/2025	\$40,272,291	\$2,661,119	\$0	-\$86,150,440	\$0	-\$2,016,585	-\$32,646,483	\$0	\$0	-\$55,520,542	\$34,320,905	\$614,709,482	
07/01/2025	06/30/2026	\$39,488,599	\$1,325,122	\$0	-\$86,216,360	\$0	-\$1,933,634	\$0	\$0	\$0	-\$88,149,994	\$34,575,919	\$601,949,129	
07/01/2026	06/30/2027	\$35,067,671	\$1,096,684	\$0	-\$86,048,949	\$0	-\$1,962,260	\$0	\$0	\$0	-\$88,011,209	\$33,697,504	\$583,799,778	
07/01/2027	06/30/2028	\$34,544,058	\$1,370,272	\$0	-\$86,112,146	\$0	-\$1,996,241	\$0	\$0	\$0	-\$88,108,387	\$32,625,611	\$564,231,331	
07/01/2028	06/30/2029	\$34,028,264	\$1,639,774	\$0	-\$85,578,767	\$0	-\$2,029,006	\$0	\$0	\$0	-\$87,607,773	\$31,488,296	\$543,779,892	
07/01/2029	06/30/2030	\$33,520,171	\$1,905,253	\$0	-\$84,853,947	\$0	-\$2,062,325	\$0	\$0	\$0	-\$86,916,272	\$30,305,016	\$522,594,060	
07/01/2030	06/30/2031	\$33,184,969	\$2,166,767	\$0	-\$84,176,167	\$0	-\$2,096,553	\$0	\$0	\$0	-\$86,272,720	\$29,082,314	\$500,755,390	
07/01/2031	06/30/2032	\$32,853,119	\$2,340,159	\$0	-\$83,166,248	\$0	-\$2,182,200	\$0	\$0	\$0	-\$85,348,448	\$27,827,152	\$478,427,371	
07/01/2032	06/30/2033	\$32,524,588	\$2,344,101	\$0	-\$81,861,790	\$0	-\$2,217,146	\$0	\$0	\$0	-\$84,078,936	\$26,548,601	\$455,765,726	
07/01/2033	06/30/2034	\$32,199,342	\$2,351,554	\$0	-\$80,555,856	\$0	-\$2,252,616	\$0	\$0	\$0	-\$82,808,472	\$25,250,761	\$432,758,912	
07/01/2034	06/30/2035	\$31,877,349	\$2,231,326	\$0	-\$79,147,307	\$0	-\$2,288,673	\$0	\$0	\$0	-\$81,435,980	\$23,932,073	\$409,363,679	
07/01/2035	06/30/2036	\$31,558,575	\$2,114,940	\$0	-\$77,782,211	\$0	-\$2,325,272	\$0	\$0	\$0	-\$80,107,483	\$22,589,582	\$385,519,293	
07/01/2036	06/30/2037	\$31,242,990	\$2,002,691	\$0	-\$76,219,857	\$0	-\$2,362,419	\$0	\$0	\$0	-\$78,582,276	\$21,226,783	\$361,409,481	
07/01/2037	06/30/2038	\$30,930,560	\$1,893,574	\$0	-\$74,598,484	\$0	-\$2,400,297	\$0	\$0	\$0	-\$76,998,781	\$19,850,346	\$337,085,180	
07/01/2038	06/30/2039	\$30,621,254	\$1,786,890	\$0	-\$72,700,101	\$0	-\$2,438,806	\$0	\$0	\$0	-\$75,138,907	\$18,469,608	\$312,824,026	
07/01/2039	06/30/2040	\$30,315,042	\$1,682,597	\$0	-\$71,151,248	\$0	-\$2,478,017	\$0	\$0	\$0	-\$73,629,265	\$17,082,480	\$288,274,880	
07/01/2040	06/30/2041	\$30,011,891	\$1,605,916	\$0	-\$69,436,672	\$0	-\$2,517,883	\$0	\$0	\$0	-\$71,954,555	\$15,684,231	\$263,622,362	
07/01/2041	06/30/2042	\$29,711,772	\$1,589,857	\$0	-\$67,832,461	\$0	-\$2,558,669	\$0	\$0	\$0	-\$70,391,130	\$14,278,540	\$238,811,402	
07/01/2042	06/30/2043	\$29,414,655	\$1,573,958	\$0	-\$66,366,054	\$0	-\$2,600,079	\$0	\$0	\$0	-\$68,966,133	\$12,859,625	\$213,693,506	
07/01/2043	06/30/2044	\$29,120,508	\$1,558,218	\$0	-\$64,640,921	\$0	-\$2,642,255	\$0	\$0	\$0	-\$67,283,176	\$11,430,390	\$188,519,446	
07/01/2044	06/30/2045	\$28,829,303	\$1,542,636	\$0	-\$63,059,599	\$0	-\$2,685,413	\$0	\$0	\$0	-\$65,745,012	\$9,993,725	\$163,140,099	
07/01/2045	06/30/2046	\$28,541,010	\$1,527,210	\$0	-\$61,561,922	\$0	-\$2,729,585	\$0	\$0	\$0	-\$64,291,507	\$8,542,665	\$137,459,476	
07/01/2046	06/30/2047	\$28,255,600	\$1,511,938	\$0	-\$60,134,099	\$0	-\$2,774,588	\$0	\$0	\$0	-\$62,908,687	\$7,072,001	\$111,390,328	
07/01/2047	06/30/2048	\$27,973,044	\$1,496,818	\$0	-\$58,856,904	\$0	-\$2,820,585	\$0	\$0	\$0	-\$61,677,489	\$5,574,261	\$84,756,962	
07/01/2048	06/30/2049	\$27,693,313	\$1,481,850	\$0	-\$57,651,336	\$0	-\$2,867,823	\$0	\$0	\$0	-\$60,519,159	\$4,041,470	\$57,454,437	
07/01/2049	06/30/2050	\$27,416,380	\$1,467,032	\$0	-\$56,647,047	\$0	-\$2,915,896	\$0	\$0	\$0	-\$59,562,943	\$2,463,708	\$29,238,614	
07/01/2050	06/30/2051	\$27,142,216	\$1,452,361	\$0	-\$55,698,917	\$0	-\$2,965,200	\$0	\$0	\$0	-\$58,664,117	\$830,925	\$0	

TEMPLATE 6A - Sheet 6A-5

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

v20220802p

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$480,956,832
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$154,145,717
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	06/30/2023	\$18,867,274	\$2,102,858	\$0	-\$42,614,733	\$0	-\$1,300,026	-\$43,914,759	\$2,491,750	\$112,722,708	\$0	\$14,374,676	\$516,301,639	
07/01/2023	06/30/2024	\$40,948,010	\$4,201,782	\$0	-\$85,833,095	\$0	-\$1,995,043	-\$87,828,138	\$2,594,086	\$27,488,656	\$0	\$31,524,277	\$592,975,709	
07/01/2024	06/30/2025	\$40,272,291	\$2,661,119	\$0	-\$86,038,242	\$0	-\$2,016,363	-\$27,488,656	\$0	\$0	-\$60,565,949	\$34,173,327	\$609,516,497	
07/01/2025	06/30/2026	\$39,488,599	\$1,325,122	\$0	-\$86,068,815	\$0	-\$1,933,322	\$0	\$0	\$0	-\$88,002,137	\$34,276,454	\$596,604,536	
07/01/2026	06/30/2027	\$35,067,671	\$1,096,684	\$0	-\$85,865,686	\$0	-\$1,961,862	\$0	\$0	\$0	-\$87,827,548	\$33,390,217	\$578,331,559	
07/01/2027	06/30/2028	\$34,544,058	\$1,370,272	\$0	-\$85,892,443	\$0	-\$1,995,795	\$0	\$0	\$0	-\$87,888,238	\$32,312,159	\$558,669,810	
07/01/2028	06/30/2029	\$34,028,264	\$1,639,774	\$0	-\$85,323,550	\$0	-\$2,028,468	\$0	\$0	\$0	-\$87,352,018	\$31,170,427	\$538,156,258	
07/01/2029	06/30/2030	\$33,520,171	\$1,905,253	\$0	-\$84,563,847	\$0	-\$2,061,734	\$0	\$0	\$0	-\$86,625,581	\$29,984,536	\$516,940,637	
07/01/2030	06/30/2031	\$33,184,969	\$2,166,767	\$0	-\$83,851,739	\$0	-\$2,095,865	\$0	\$0	\$0	-\$85,947,604	\$28,761,098	\$495,105,867	
07/01/2031	06/30/2032	\$32,853,119	\$2,340,159	\$0	-\$82,808,509	\$0	-\$2,181,316	\$0	\$0	\$0	-\$84,989,825	\$27,507,144	\$472,816,464	
07/01/2032	06/30/2033	\$32,524,588	\$2,344,101	\$0	-\$81,473,293	\$0	-\$2,216,085	\$0	\$0	\$0	-\$83,689,378	\$26,231,758	\$450,227,533	
07/01/2033	06/30/2034	\$32,199,342	\$2,351,554	\$0	-\$80,138,321	\$0	-\$2,251,480	\$0	\$0	\$0	-\$82,389,801	\$24,939,023	\$427,327,652	
07/01/2034	06/30/2035	\$31,877,349	\$2,231,326	\$0	-\$78,703,159	\$0	-\$2,287,515	\$0	\$0	\$0	-\$80,990,674	\$23,627,369	\$404,073,022	
07/01/2035	06/30/2036	\$31,558,575	\$2,114,940	\$0	-\$77,314,303	\$0	-\$2,324,034	\$0	\$0	\$0	-\$79,638,337	\$22,293,801	\$380,402,001	
07/01/2036	06/30/2037	\$31,242,990	\$2,002,691	\$0	-\$75,732,080	\$0	-\$2,361,098	\$0	\$0	\$0	-\$78,093,178	\$20,941,728	\$356,496,232	
07/01/2037	06/30/2038	\$30,930,560	\$1,893,574	\$0	-\$74,093,545	\$0	-\$2,398,892	\$0	\$0	\$0	-\$76,492,437	\$19,577,732	\$332,405,660	
07/01/2038	06/30/2039	\$30,621,254	\$1,786,890	\$0	-\$72,182,345	\$0	-\$2,437,253	\$0	\$0	\$0	-\$74,619,598	\$18,211,046	\$308,405,252	
07/01/2039	06/30/2040	\$30,315,042	\$1,682,597	\$0	-\$70,624,367	\$0	-\$2,476,494	\$0	\$0	\$0	-\$73,100,861	\$16,839,438	\$284,141,468	
07/01/2040	06/30/2041	\$30,011,891	\$1,605,916	\$0	-\$68,904,621	\$0	-\$2,516,329	\$0	\$0	\$0	-\$71,420,950	\$15,458,034	\$259,796,359	
07/01/2041	06/30/2042	\$29,711,772	\$1,589,857	\$0	-\$67,298,547	\$0	-\$2,557,021	\$0	\$0	\$0	-\$69,855,568	\$14,070,384	\$235,312,804	
07/01/2042	06/30/2043	\$29,414,655	\$1,573,958	\$0	-\$65,834,097	\$0	-\$2,598,398	\$0	\$0	\$0	-\$68,432,495	\$12,670,565	\$210,539,487	
07/01/2043	06/30/2044	\$29,120,508	\$1,558,218	\$0	-\$64,113,969	\$0	-\$2,640,540	\$0	\$0	\$0	-\$66,754,509	\$11,261,343	\$185,725,048	
07/01/2044	06/30/2045	\$28,829,303	\$1,542,636	\$0	-\$62,541,114	\$0	-\$2,683,664	\$0	\$0	\$0	-\$65,224,778	\$9,845,470	\$160,717,679	
07/01/2045	06/30/2046	\$28,541,010	\$1,527,210	\$0	-\$61,053,861	\$0	-\$2,727,869	\$0	\$0	\$0	-\$63,781,730	\$8,415,864	\$135,420,033	
07/01/2046	06/30/2047	\$28,255,600	\$1,511,938	\$0	-\$59,638,666	\$0	-\$2,772,838	\$0	\$0	\$0	-\$62,411,504	\$6,967,236	\$109,743,303	
07/01/2047	06/30/2048	\$27,973,044	\$1,496,818	\$0	-\$58,375,746	\$0	-\$2,818,801	\$0	\$0	\$0	-\$61,194,547	\$5,492,036	\$83,510,654	
07/01/2048	06/30/2049	\$27,693,313	\$1,481,850	\$0	-\$57,185,625	\$0	-\$2,865,930	\$0	\$0	\$0	-\$60,051,555	\$3,982,239	\$56,616,502	
07/01/2049	06/30/2050	\$27,416,380	\$1,467,032	\$0	-\$56,197,649	\$0	-\$2,914,039	\$0	\$0	\$0	-\$59,111,688	\$2,427,888	\$28,816,114	
07/01/2050	06/30/2051	\$27,142,216	\$1,452,361	\$0	-\$55,266,304	\$0	-\$2,963,306	\$0	\$0	\$0	-\$58,229,610	\$818,918	\$0	

Version Updates

Version	Date updated
v20230727	07/27/2023

v20230727

TEMPLATE 10

v20230727

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries

File name: *Template 10 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Provide a table identifying and summarizing which assumptions/methods were used in each of the pre-2021 certification of plan status, the Baseline details (Template 5A or Template 5B), and the final SFA calculation (Template 4A or Template 4B).

This table should identify all assumptions/methods used, including those that are reflected in the Baseline provided in Template 5A or Template 5B and any assumptions not explicitly listed. Please identify the source (file and page number) of the pre-2021 certification of plan status assumption. Additionally, please select the appropriate assumption change category per SFA assumption guidance*. Please complete all rows of Template 10. If an assumption on Template 10 does not apply to the application, please enter "N/A" and explain as necessary in the "comments" column. If the application contains assumptions not listed on Template 10, create additional rows as needed.

See the table below for a brief example of how to fill out the requested information in summary form. In the example the first row demonstrates how one would fill out the information for a change in the mortality assumption used in the pre-2021 certification of plan status, where the RP-2000 mortality table was the original assumption, and the plan proposes to change to the Pri-2012(BC) table.

	(A)	(B)	(C)	(D)	(E)														
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance														
Base Mortality - Healthy	2019 Company XYZ AVR.pdf p. 55	RP-2000 mortality table	Pri-2012(BC) mortality table	Same as baseline	Acceptable Change														
Contribution Base Units	2020 Company XYZ ZC.pdf p. 19	125,000 hours projected to insolvency in 2024	125,000 hours projected through the SFA projection period in 2051	100,000 hours projected with 3.0% reductions annually for 10 years and 1.0% reductions annually thereafter	Generally Acceptable Change														
Assumed Withdrawal Payments -Future Withdrawals	2020 Company XYZ ZC.pdf p. 20	None assumed until insolvency in 2024	None assumed through the SFA projection period in 2051	Same as baseline	Other Change														
Retirement - Actives	2019 Company XYZ AVR.pdf p. 54	<table><tr><td>Age</td><td>Actives</td></tr><tr><td>55</td><td>10%</td></tr><tr><td>56</td><td>20%</td></tr><tr><td>57</td><td>30%</td></tr><tr><td>58</td><td>40%</td></tr><tr><td>59</td><td>50%</td></tr><tr><td>60+</td><td>100%</td></tr></table>	Age	Actives	55	10%	56	20%	57	30%	58	40%	59	50%	60+	100%	Same as Pre-2021 Zone Cert	Same as baseline	No Change
Age	Actives																		
55	10%																		
56	20%																		
57	30%																		
58	40%																		
59	50%																		
60+	100%																		

Add additional lines if needed.

*<https://www.pbgc.gov/sites/default/files/sfa/sfa-assumptions-guidance.pdf>

Template 10

v20230727

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries
PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	Same as baseline	N/A	
Census Data as of	2019AVR ATEPT.pdf	7/1/2019 census data used for pre-2021 PPA Certification	7/1/2021 census data used, after reflecting results from the independent death audit on that data using the Social Security Administration Death Master File ("DMF")	Same as baseline	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR ATEPT.pdf p.23	RP-2000 Healthy Blue Collar Mortality Table (blended 85% Male / 15% Female)	Pre-commencement: Pri-2012 Blue Collar Employee Amount-Weighted Mortality; Post-commencement: Pri-2012 Blue Collar Non-Disabled Annuitant Amount-Weighted Mortality	Same as baseline	Acceptable Change	Mortality for retirees and beneficiaries has been updated to comply with the PBGC's acceptable change guidelines.
Mortality Improvement - Healthy	2019AVR ATEPT.pdf p.23	SOA Scale AA (blended 85% Male / 15% Female) projected from 2000 to 2015	MP-2021 fully generational mortality improvement scale	Same as baseline	Acceptable Change	
Base Mortality - Disabled	2019AVR ATEPT.pdf p.23	RP-2000 Disabled Mortality Table (blended 85% Male / 15% Female)	Pri-2012 Total Dataset Disabled Amount-Weighted Mortality	Same as baseline	Acceptable Change	
Mortality Improvement - Disabled	2019AVR ATEPT.pdf p.23	None	MP-2021 fully generational mortality improvement scale	Same as baseline	Acceptable Change	
Retirement - Actives	2019AVR ATEPT.pdf p.24	If "Grandfathered" and eligible for Rule of 80 for accruals through December 31, 2011: Ages 52-54: 5%; Ages 55-57: 8%; Ages 58-59: 10%; Ages 60-61: 15%; Age 62: 20%; Age 63: 35%; Age 64: 10%; Age 65: 40%; Ages 66-69: 25%; Age 70+: 100%; All Others: Ages 52-54: 3%; Ages 55-57: 5%; Ages 58-59: 7.5%; Ages 60-61: 10%; Age 62: 15%; Age 63: 35%; Age 64: 10%; Age 65: 40%; Ages 66-69: 25%; Age 70+: 100%.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Retirement - TV's	2019AVR ATEPT.pdf p.24	Inactive Participants are assumed to retire at age 65, or immediately if older than 65.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	

Template 10

v20230727

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries
PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Turnover	2019AVR ATEPT.pdf p.23	Select Period (from hire): Year 1 – 30%, Year 2 – 20%, Year 3 – 15%. Ultimate Period (Years 4+): Table T-2, The Actuary's Pension Handbook inclusive of 1951 Group Annuity Male Mortality.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Disability	2019AVR ATEPT.pdf p.24	1987 Commissioners Group Disability Incidence Table (blended 85% Male / 15% Female). Note that disability incidence rates are loaded to the turnover rates, since disabilities occurring on or after July 1, 2011 are no longer eligible for disability benefits.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Optional Form Elections - Actives	2019AVR ATEPT.pdf p.24	All participants are assumed to elect a Straight Life Annuity.	Same as Pre-2021 Zone Cert	At retirement, 45% are assumed to elect a Single Life Annuity, 6% are assumed to elect a 5-Year Certain & Life Annuity, 12% are assumed to elect a 50% Joint & Survivor Annuity, 3% are assumed to elect a 66% Joint & Survivor Annuity, 9% are assumed to elect a 75% Joint & Survivor Annuity and 25% are assumed to elect a 100% Joint & Survivor Annuity.	Other Change	
Optional Form Elections - TVs	2019AVR ATEPT.pdf p.24	All participants are assumed to elect a Straight Life Annuity.	Same as Pre-2021 Zone Cert	At retirement, 45% are assumed to elect a Single Life Annuity, 6% are assumed to elect a 5-Year Certain & Life Annuity, 12% are assumed to elect a 50% Joint & Survivor Annuity, 3% are assumed to elect a 66% Joint & Survivor Annuity, 9% are assumed to elect a 75% Joint & Survivor Annuity and 25% are assumed to elect a 100% Joint & Survivor Annuity.	Other Change	
Marital Status	2019AVR ATEPT.pdf p.25	80% of non-retired participants are assumed to be married.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Spouse Age Difference	2019AVR ATEPT.pdf p.25	Females are assumed to be three years younger than their male spouses.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Active Participant Count	2020Zone20200928 ATEPT.pdf	Active participant count was based on 7/1/2019 census data, implied changes in active head count reflected in the future hours worked (CBUs) assumption	Active participant count is based on 7/1/2021 census data projected using an open group valuation with new entrants added to be consistent with the projected future hours worked (CUB) assumption	Same as baseline	Acceptable (Consistent with CBU assumption) Change	

Template 10

v20230727

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries
PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
New Entrant Profile	2020Zone20200928 ATEPT.pdf	The Plan's new entrant profile assumption is set such that the changes in active participant headcount over the projection period reflects the annual changes in projected CBUs (hours worked) under the Plan and the demographics of the active population remain stable. A reserve equal to 25% of terminated non-vested liability was included in the Plan liability to account for terminated non-vested participants returning to work before incurring a permanent break in service as part of the static valuation.	The Plan's new entrant profile assumption is set such that the changes in active participant headcount over the projection period reflect the annual changes in projected CBUs (hours worked) under the Plan. The Plan's new entrant profile assumption is based on the characteristics of the new entrants and rehires to the plan in the five plan years preceding the plan's SFA measurement date (reflecting all new entrants and rehires in those five plan years rather than only those remaining in service). The new entrant profile assumption is developed based on the distributions of age, service, and gender using 5-year age bands. In developing the new entrant assumption, accrued benefits for rehires who were vested at the time of rehire are ignored to avoid double counting that vested benefit. New entrants are assumed to work an average of 1,707 hours per year.	Same as baseline	Acceptable Change	
Missing or Incomplete Data	2019AVR ATEPT.pdf p.25	If not specified, participants are assumed to be male and the same age as the average of participants with the same status code.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
"Missing" Terminated Vested Participant Assumption	2019AVR ATEPT.pdf p.25	We do not exclude any Terminated Vested records from our valuation / pre-2021 zone certification calculations based on age.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Treatment of Participants Working Past Retirement Date	2019AVR ATEPT.pdf p.24	Participants working past normal retirement are assumed to retire based on the assumed retirement rates. Benefits payable at retirement are equal to accrued benefits earned as of date of retirement.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Assumptions Related to Reciprocity	2019AVR ATEPT.pdf	None	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Other Demographic Assumption 1	2019AVR ATEPT.pdf p.23	Reserve equal to 25% of terminated non-vested liability was included in the Plan liability to account for terminated non-vested participant who may return to work before incurring a permanent break in service	No explicit reserve assumption. Terminated non-vested participants who may return to work are captured in the new entrant assumption.	Same as baseline	Other Change	
Other Demographic Assumption 2	2019AVR ATEPT.pdf p.25	Non-retired liabilities are loaded by 0.5% to account for late retirement increases for terminated vested participants over normal retirement age.	Same as Pre-2021 Zone Cert	Late retirement increases for terminated vested participants over normal retirement age are explicitly valued based on their rounded age at the valuation date and the Plan's late retirement adjustment factors after normal retirement age (65).	Other Change	

Template 10

v20230727

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries
PLAN INFORMATION

Abbreviated Plan Name:	ATEPT
EIN:	92-6003463
PN:	024

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200928 ATEPT.pdf p.2	4.5 million hours in 2020/2021 and 5.1 million hours in 2021/2022 and all future years.	Same as Pre-2021 Zone Cert	Baseline hours worked equal to 4,330,495 hours for Plan Year ending 6/30/2023, reduced by 1.49315% each year for the next 7 years, then reduced by 1% each year thereafter. In addition to the baseline hours, additional hours of 301,604 hours have been added for the years ending 6/30/2024, 6/30/2025, and 6/30/2026 to reflect work related to the Willow Project for three participating employers in the Plan. In addition, due to a participating employer's announcement that they will be cutting 50% of their Amazon volume, we have assumed CBUs will decline 5% for this employer over the 2-year period starting 1/1/2025 and ending 12/31/2026. This decline for this employer is in addition to the assumed decline in baseline CBUs of 1.49315% for non-Willow Project employers. The assumed change in baseline hours of -1.49315% used for projecting hours through the 2029/2030 plan year has been developed based on the change in hours over the ten plan years beginning with 2010/2011 plan year and ending with 2019/2020 plan year. The assumed decline in the baseline hours has been developed in accordance with Section IV of the PBGC's Special Financial Assistance Assumptions guidance documentation.	Generally Acceptable Change	Assumption has been updated from the original SFA application.
Contribution Rate	2020Zone20200928 ATEPT.pdf p.2	The assumed total contribution rate was \$8.688/hr. for the 2020 Zone Certification, of which \$2.449/hr. was a non-accruing contribution. This rate was projected to remain level for all future plan years.	Same as Pre-2021 Zone Cert	For the Plan Year ending 6/30/2023 the assumed total contribution rate is \$8.7137 per hour, of which \$0.6038 per hour is Rule of 85 non-accruing contribution and \$2.3920 per hour is Rehab Plan non-accruing contribution. For the Plan Year ending 6/30/2024 the assumed total contribution rate is \$8.9652 per hour, of which \$0.5639 per hour is Rule of 85 non-accruing contribution and \$2.4816 per hour is Rehab Plan non-accruing contribution. For the Plan Year ending 6/30/2025 the assumed total contribution rate is \$8.9661 per hour, of which \$0.5633 per hour is Rule of 85 non-accruing contribution and \$2.4843 per hour is Rehab Plan non-accruing contribution. For the Plan Year ending 6/30/2026 the assumed total contribution rate is \$8.9642 per hour, \$0.5626 per hour is Rule of 85 non-accruing contribution and of which \$2.4884 per hour is Rehab Plan non-accruing contribution. For all Plan Years ending after 6/30/2026 the assumed total contribution rate is \$8.7006 per hour, of which \$0.6040 per hour is Rule of 85 non-accruing contribution and \$2.3969 per hour Rehab Plan is non-accruing contribution.	Acceptable Change	Assumption has been updated from the original SFA application.
Administrative Expenses	2019AVR ATEPT.pdf p.23	There was no explicit operating expense assumption for the 2020 zone certification. The Plan's investment return assumption (interest rate) of 7.00% was assumed to be net of all expenses (investment expenses and operating expenses). Therefore, an explicit operating expense assumption was not necessary.	Same as Pre-2021 Zone Cert	Known operating expenses have been reflected through 6/30/2024. Beginning after 6/30/2024, a total annual amount of operating expenses of \$2,016,585 (mid-year) in 2024/2025. This amount of \$2,016,585 is made up of \$1,602,381 of baseline operating expenses (excluding SFA related fees and PBGC premiums), \$129,526 of SFA related fees, and \$284,678 of PBGC premiums. Baseline operating expenses (excluding SFA related fees and PBGC premiums) are assumed to increase by 2.3771% for 2025/2026, 2.2775% for 2026/2027, 2.1119% for 2027/2028, and 2% each year thereafter. Future PBGC premiums are projected based on expected participant headcounts and PBGC premium levels. The per-participant PBGC premium level is \$35 for 2023, \$37 for 2024, \$39 for 2025 and is projected to increase with inflation in future years, while also reflecting the legislated increase to \$52 per participant in 2031. Future operating expenses are projected through the plan year ending in 2051 and are limited to 9% of benefit payments for that year.	Other Change	Assumption has been updated from the original SFA application.
Assumed Withdrawal Payments - Currently Withdrawn Employers	2020Zone20200928 ATEPT.pdf p.2	Withdrawal liability payments will be made timely by all employers currently withdrawn from the Plan.	Same as Pre-2021 Zone Cert	Except for one employer, "Employer A", we assume scheduled withdrawal liability payments will be made timely by all employers currently withdrawn from the Plan. Employer A has appealed the withdrawal liability assessment and claimed the company has insufficient assets to fully pay the assessment. The appeal is currently under arbitration. We have assumed a 85% default risk for Employer A's future withdrawal liability payments. As a result, we expect to receive 93 future monthly payments of \$20,266 with a final payment of \$14,675 instead of 93 future monthly payments of \$135,104 with a final payment of \$97,835.	Other Change	

PLAN INFORMATION	
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	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Assumed Withdrawal Payments - Future Withdrawals	2020Zone20200928 ATEPT.pdf p.2	No future withdrawals are assumed	Same as Pre-2021 Zone Cert	<p>The CBU trend for employers currently contributing to the Plan is flat over the years from 2010 to 2021. Thus, the overall decline in CBUs over this period, which establishes the -1.49315% trend for future CBUs, is generally attributable to employers that no longer participate in the Plan. Based on this historic data, we assume that the projected decline in the Plan's CBUs will produce ongoing withdrawal liability assessments and payment schedules, a portion of which will be assumed collectible.</p> <p>The percentage of the annual Plan contributions expected to be replaced by future withdrawal liability payments (before applying a collectability percentage assumption) and the expected withdrawal liability payment period are estimated based on the estimated withdrawal liability and payment schedules for the 10 largest contributing employers in the Plan as of 6/30/2024 (representing 67.7% of the Plan's contribution base in the 2022 calendar year). The collectability percentage that is applied to the future withdrawal liability payments has been developed based on a percentage equal to the net present value as of the assessment date of actual and anticipated future withdrawal liability payments expected to be received by the Plan divided by the gross withdrawal liability assessment amounts calculated for 43 employers that left the Plan between July 1, 2010 and December 31, 2022.</p> <p>Based on this information, we have assumed annual hours decline of 1.49% (1.0% starting in 7/1/2029) will result in future withdrawal liability payments calculated by multiplying the reduction in total plan contributions each year by a withdrawal liability payment load of 1.25 and further multiplying by the collectability percent of 41.8%. The number of years withdrawal liability payments are assumed to be made is 9.7 years.</p> <p>No withdrawal liability revenue is assumed for the termination of the Willow project work, which falls under the construction industry exemption. In addition, the decline in CBUs for the participating employer that is reducing its Amazon business is insufficient to trigger a partial withdrawal liability assessment. Accordingly, we assume no withdrawal liability income to the Plan from either of those events.</p>	Other Change	Assumption has been updated from the original SFA application.
Other Assumption 1	2019AVR ATEPT.pdf p.23	No inflation assumption was used in the 2020 zone certification since there was not an explicit administrative expense assumption.	Same as Pre-2021 Zone Cert	Long-term inflation assumption of 2.0% per year, which is consistent with the Federal Reserve long-term target inflation rate.	Other Change	Inflation assumption is accounted for in the projection of administrative expenses
Other Assumption 2						
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS						
Benefit Payment Timing	TAK.Valuation.2019-07-01.pdf	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Contribution Timing	TAK.Valuation.2019-07-01.pdf	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Withdrawal Payment Timing	TAK.Valuation.2019-07-01.pdf	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Administrative Expense Timing	TAK.Valuation.2019-07-01.pdf	N/A	N/A	Mid-year	Other Change	
Other Payment Timing						

Create additional rows as needed.