

Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12  
Pension Plan  
Application for Special Financial Assistance  
EIN 23-6265658 /PN 001

February 26, 2025

*Submitted electronically via PBGC's e-Filing Portal*

Pension Benefit Guaranty Corporation  
445 12th Street SW  
Washington, DC 20024-2101

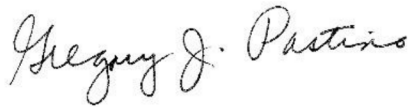
**RE: Application for Financial Assistance**

To Whom It May Concern:

On behalf of the Board of Trustees of the Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan, we respectfully submit this application for Special Financial Assistance in the amount of \$7,778,183. This has been determined under the basic method specified in 29 C.F.R. §4262.4(a)(1).

Please do not hesitate to contact us if you have any questions regarding this application.

Sincerely,

A handwritten signature in cursive script that reads "Gregory J. Pastino".

Gregory J. Pastino, ASA, EA, MAAA  
239-600-6409  
[greg.pastino@foster-foster.com](mailto:greg.pastino@foster-foster.com)

Enclosure

CC: Adam M. Zuidema, Esquire

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**Trustee Signature Page**

The Board of Trustees of Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan submits to the Pension Benefit Guaranty Corporation this application and the accompanying exhibits for special financial assistance pursuant to Section 4262 of the Employee Retirement Income Security Act ("ERISA") and the Interim Final Rule at 29 C.F.R. Part 4262.

Steve Bell

\_\_\_\_\_  
Name

Signed by:

*Steve Bell*

\_\_\_\_\_  
Signature

2/26/2025

\_\_\_\_\_  
Date

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### **Plan Sponsor and Authorized Representatives**

The following Identifies the plan sponsor and authorized representatives, as well as their contact information. The Plan's Administrator, legal counsel, and actuary named below are authorized representatives for the Plan.

Plan Sponsor	Trustees of ABGW Int'l Union AFL-CIO CLC Eastern District Council #12 Pension Plan 3 Gateway Center 401 Liberty Avenue, Suite 1200 Pittsburgh, PA 15222-1024 Phone: 610-335-2674
Administrative Manager	Dan Komara Zenith American Solutions 2 Gateway Center 603 Stanwix St., Ste. 1500 Pittsburgh, PA 15222-1024 Phone: 412-471-2885 Email: <a href="mailto:dkomara@zenith-american.com">dkomara@zenith-american.com</a>
Legal Counsel	Adam M. Zuidema, Esquire Stevens & Lee 111 North Sixth Street Reading, PA 19601 Phone: 610-478-2155 Email: <a href="mailto:adam.zuidema@stevenslee.com">adam.zuidema@stevenslee.com</a>
Actuary	Gregory J. Pastino, ASA, EA, MAAA Foster & Foster Roma Corporate Center 1605 North Cedar Crest Blvd, Suite 510 Allentown, PA 18104 Phone: 239-600-6409 Email: <a href="mailto:greg.pastino@foster-foster.com">greg.pastino@foster-foster.com</a>

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**Section D, Item (3) – Eligibility**

The Plan is eligible for SFA under 29 CFR § 4262.3(a)(1) as it was certified to be in Critical and Declining status as of January 1, 2020, and has been in this status since January 1, 2019.

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**Section D, Item (5)-Narrative Description of Future Contributions and Withdrawal Liability Collections**

In accordance with 29 CFR § 4262.8(a)(9), the following is a detailed narrative of the factors specific to the Plan's current circumstances as well as a description of the development of the assumed future contributions and assumed future withdrawal liability payments used to calculate the SFA amount.

**Assumed Future Contributions**

The projection of future employer contributions is based on the Assumed Future CBUs multiplied by Contribution Rates.

Future contributions are based on 1,632 CBUs, remaining constant through 12/31/2051. Additional detail is provided in Section D, Item (6)(b) – Description of Assumption Changes.

For Contribution Rates, we used the monthly contribution rates in effect for the two remaining employers as of January 1, 2021 (\$486.02 for Glen-Gery, \$475.52 for Stiles and Hart). Additional agreements were ratified effective January 1, 2022, and any increases established in those agreements were ignored in the projections since they were ratified after July 9, 2021. We assume that these rates will remain constant throughout our projections. We assume no future net reciprocal contributions.

**Assumed Future Withdrawal Liability Payments**

There are no current withdrawal liability payments, and we assume no additional employer withdrawals in the future.

**Section D, Item (6)(b) – Description of Assumption Changes**

**Administrative Expenses**

Original Assumption: For projection purposes, an estimated amount based on actual expenses paid in the prior plan year is assumed to remain level.

The baseline assumption of total administrative expenses net of PBGC premiums is \$146,479 for all future years from 1/1/2026 through 12/31/2051. This represents the total administrative expenses in 2022 less PBGC premiums and one-time charges for special projects in 2023 (\$51,846), 2024 (\$21,390) and 2025 (\$15,000) (see *Other Administrative Expense* below), and 0% assumed inflation.

Reason the Original Assumption is not reasonable: The administrative expense increase assumption from the 2020 zone certification of 0% did not accurately reflect PBGC premium increases and other adjustments to expenses. In addition, any assumed increase in future administrative expenses would have had no bearing on the plan's zone status.

Updated SFA Assumption: The total administrative expense assumption is the sum of the Projected PBGC Premiums and the Other Administrative Expense assumption. Non-PBGC Premium related expenses are capped at \$185,000 for years on and after 2033 as discussed with PBGC on 2/20/2025, with analysis provided at the end of this document.

***Projected PBGC Premiums:***

The PBGC flat-rate premium rate of \$35 for the 2023 plan year will increase 3% per year thereafter, with the total PBGC premium determined reflecting the change in the number of plan participants each year. The amount of PBGC premium for the plan year beginning January 1, 2031 is adjusted in both the baseline and updated assumptions to reflect the increase in the PBGC flat-rate premium to \$52, with 3% annual increases reflected thereafter.

***Other Administrative Expense:***

The Other Administrative Expense assumption is \$201,840 for 2023, \$174,984 for 2024, \$172,280 for 2025 and \$161,055 for 2026, increasing 2.4% per year thereafter capped at \$185,000 on and after 2033.

The 2022 administrative expenses were \$212,659 for the 2022 plan year. The following adjustments totaling (\$66,180) were made to this expense to arrive at the baseline assumption of \$146,479.

1. Installments towards a one-time special project for the plan administrator to recalculate benefits determined in error by the previous administrator – (\$50,000)
2. Expenses related to the VCP filing for the benefit remediation – (\$10,472)
3. 2022 PBGC premium – (\$18,208)
4. 2022 audit fee paid in 2023 - \$12,500

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These adjustments were discussed in our 2/20/2025 conference call with the PBGC. Furthermore, we discussed that the generally accepted assumption for the cap on projected administrative expenses as a percentage of projected annual benefit payments would result in assuming that the other administrative expenses would have to be drastically decreased through 2051. This cap would first be triggered in 2033 with the other (non-PBGC) administrative expenses at approximately \$185,000. Since the Plan had a large decrease in their accrual rate effective 2009, we don't feel like the generally accepted principle should be followed for 2033 and beyond, and rather we're assuming a cap of a flat \$185,000 other (non-PBGC) admin expenses for 2033 and beyond.

The baseline amount is increased 2.4% annually to determine the Other Administrative Expense assumption throughout the projection period ending 12/31/2051. Additional one-time expenses of \$18,760 in 2023, \$21,390 in 2024 and \$15,000 in 2025 are included to prepare the SFA Application, plus a one-time fee of \$25,000 billed in February 2023 by the plan administrator as the final installment for the special benefit calculation project and additional VCP-related charges of \$8,086, increasing the total one-time expense for 2023 to \$51,846. The estimated 2025 SFA related expense of \$15,000 is based on past experience with assembly of the SFA filing and responding to Clarifying Questions. Copies of the invoices in support of these expenses were provided in the original application.

Reasonableness of Changed Assumption: The updated assumption for non-PBGC premium related expenses is based on COLA increases projected in *The 2024 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds* (see below). Also, we recognize the additional expense involved in the preparation of this application, the additional expense for the special benefit calculation project, and known increases to PBGC premium rates.

For the assumed increases in PBGC premium rates, we looked at the 10-year geometric average of the increases in the National Average Wage Index that is used to determine PBGC premium rate increases. The final result is rounded down to 3%.

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<b>Year</b>	<b>National Average Wage</b>	<b>Change</b>
2011	42,979.61	
2012	44,321.67	1.0312
2013	44,888.16	1.0128
2014	46,481.52	1.0355
2015	48,098.63	1.0348
2016	48,642.15	1.0113
2017	50,321.89	1.0345
2018	52,145.80	1.0362
2019	54,099.99	1.0375
2020	55,628.60	1.0283
2021	60,575.07	1.0889
2022	63,795.13	1.0532
2023	66,621.80	1.0443
<b>Average Change (rounded down to 3%)</b>		<b>3.00%</b>

According to the intermediate assumptions presented in The 2024 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds for estimated increases in the Cost of Living and National Average Wage (NAW) indices for the years 2024 through 2033, the annual increase in the NAW Index ranges from 3.6% to 4.6%, and is at least 4.0% in 8 of the 10 years presented. The NAW Index is used to determine the increase in the PBGC's flat rate premium each year. Our 10-year geometric average of past NAW indices was 3.72%, which we rounded down to 3% to be conservative. The projected increases in the NAW Index in this annual report exceed our 3% annual assumption. The same report projects annual COLA increases for the identical period at 2.4%, which will be used for the annual increase assumption for non-PBGC premium related expenses. The report and supporting information may be found at <https://www.ssa.gov/oact/TR/TRassum.html>.



### Change in Contribution Base Units (CBU)

Original Assumption: No change in CBUs for all employers. CBUs are measured in months.

Updated SFA Assumption: Retain the 0% assumption for all employers throughout the SFA projection period, approximately based on the average CBU change for the pre-COVID period 2010-2019. The 0% assumption will begin with actual 2023 CBUs of 1,370 for Glen-Gery and 262 for Stiles and Hart. Actual CBUs for 2024 are provided to illustrate that these are reasonable compared to 2023 CBU totals.

	Glen-Gery		Stiles and Hart		Total	
Year	CBU	Change	CBU	Change	CBU	Change
2010	1,347		245		1,592	
2011	1,318	0.9785	202	0.8245	1,520	0.9548
2012	1,390	1.0546	215	1.0644	1,605	1.0559
2013	1,348	0.9698	200	0.9302	1,548	0.9645
2014	1,530	1.1350	237	1.1850	1,767	1.1415
2015	1,566	1.0235	263	1.1097	1,829	1.0351
2016	1,608	1.0268	307	1.1673	1,915	1.0470
2017	1,596	0.9925	297	0.9674	1,893	0.9885
2018	1,487	0.9317	281	0.9461	1,768	0.9340
2019	1,374	0.9240	248	0.8826	1,622	0.9174
<b>Average Change (2010-2019)</b>		<b>0.22%</b>		<b>0.14%</b>		<b>0.21%</b>
2020	COVID Exclusion Year					
2021	COVID Exclusion Year					
2022	1,117		262		1,439	
2023	1,370		262		1,632	
2024	1,377		255		1,632	

Total CBUs in each year include months worked for seasonal and part-time employees.

Reasonableness of Changed Assumption: The updated assumption extends through the end of the SFA projection period, December 31, 2051, conforms to the PBGC's Generally Acceptable Assumption Change guidelines for CBU assumptions, and is, therefore, reasonable to use in the SFA determination.

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### **Mortality Assumption**

Original Assumption: SOA RP-2014 Blue Collar Mortality adjusted to 2006 and projected generationally with Scale MP-2018.

Updated SFA Assumption: SOA RP-2014 Blue Collar Mortality adjusted to 2006 and projected generationally with Scale MP-2021.

Reasonableness of Changed Assumption: The proposed change conforms to the PBGC's Acceptable Assumption Change guidelines and is therefore reasonable to use in the SFA determination.

### New Entrant Profile

**Original Assumption:** The new entrant profile reflects experience from the preceding plan year. It is assumed that each participant exiting the Plan is replaced by a new entrant.

**Reason the Original Assumption is Not Reasonable:** The new entrant assumption used in the projections for the 2020 zone certification was not considered to be material as it did not affect the projected year of insolvency or the zone in which the Plan was certified.

**Updated SFA Assumption:** For purposes of determining the amount of SFA, the new entrant profile assumption was updated to reflect new entrants and rehires to the Plan during the period from January 1, 2017 through December 31, 2021. This period represents the most recent five years preceding the census date for the participant data used in the determination of the SFA amount, or January 1, 2022. The data used is summarized at the end of this New Entrant Profile section. The updated profile of a new entrant that replaces a participant leaving the Plan is shown below and is determined separately for employees of Glen-Gery (GG) and Stiles and Hart (SH):

GG			
Age Band	Count	Pension Service	Weighted Percentage
15-24	15	0.64	18%
25-34	27	0.65	32%
35-44	17	0.49	20%
45-54	16	1.01	19%
55-64	9	0.82	11%

SH			
Age Band	Count	Pension Service	Weighted Percentage
15-24	8	0.53	50%
25-34	5	0.30	31%
35-44	1	0.25	6%
45-54	2	0.29	13%
55-64	0	0.00	0%

New entrants are assumed to be 100% male. Two rehired entrants who were vested at rehire and included in the original profile have been removed from this analysis.

**Reasonableness of Changed Assumption:** The assumption for determining the amount of SFA was updated to reflect the most current census data and the latest available five-year experience period through December 31, 2021. The updated assumption better reflects the expected new entrant demographics of the Plan, conforms to the PBGC's Acceptable Assumption Change guidelines and is therefore reasonable to use in the SFA determination.

Note that there are expected benefit payments for New Entrants during the first few years of our projections. The plan provides a lump sum death benefit equal to \$10 times months of service to the beneficiary of any active employee with at least 2 years of plan participation (see plan document section 4.5(a)). Our New Entrant Profile includes those who immediately meet this criterion or will do so shortly thereafter.

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The data used for the New Entrant Profile Analysis is shown below:

PYE 12/31	Hire Age	Pension Service	Sex	Company	PYE 12/31	Hire Age	Pension Service	Sex	Company
2017	56	2.667	M	GG	2019	19	0.250	M	SH
2017	53	0.833	M	GG	2019	52	0.333	M	SH
2017	47	0.583	M	GG	2019	34	0.333	M	SH
2017	45	1.167	M	GG	2019	19	0.167	M	SH
2017	21	0.500	M	GG	2020	42	0.333	M	GG
2017	52	0.750	M	GG	2020	29	0.333	M	GG
2017	44	0.750	M	GG	2020	38	0.333	M	GG
2017	24	0.500	M	GG	2020	28	0.333	M	GG
2017	38	0.417	M	GG	2020	36	0.417	M	GG
2017	31	0.583	M	GG	2020	34	0.333	M	GG
2017	34	0.417	M	GG	2020	31	0.333	M	GG
2017	31	0.500	M	GG	2020	53	0.333	M	GG
2017	55	0.250	M	GG	2020	45	0.333	M	GG
2017	24	0.500	M	GG	2020	55	0.333	M	GG
2017	24	0.500	M	GG	2020	35	0.333	M	GG
2017	53	0.500	M	GG	2020	21	0.583	M	GG
2018	46	2.000	M	GG	2020	53	0.333	M	GG
2018	28	0.583	M	GG	2020	30	0.583	M	GG
2018	48	2.417	M	GG	2020	58	0.333	M	GG
2018	33	0.417	M	GG	2020	37	0.333	M	GG
2018	23	1.167	M	GG	2020	26	0.333	M	GG
2018	34	1.833	M	GG	2020	49	0.333	M	GG
2018	22	0.333	M	GG	2020	53	0.333	M	GG
2018	30	0.167	M	GG	2020	42	0.083	M	GG
2018	25	0.167	M	SH	2020	27	0.417	M	GG
2018	31	0.583	M	SH	2020	60	0.333	M	GG
2018	21	1.750	M	SH	2020	47	0.250	M	SH
2019	28	3.583	M	GG	2020	42	0.250	M	SH
2019	23	2.083	M	GG	2020	19	0.667	M	SH
2019	20	0.417	M	GG	2021	51	4.250	M	GG
2019	34	0.250	M	GG	2021	57	1.833	M	GG
2019	29	0.333	M	GG	2021	44	1.500	M	GG
2019	24	0.417	M	GG	2021	56	1.583	M	GG
2019	29	0.167	M	SH	2021	27	1.333	M	GG
2019	18	0.250	M	SH	2021	22	1.417	M	GG
2019	21	0.250	M	SH					

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PYE 12/31	Hire Age	Pension Service	Sex	Company					
2021	30	0.667	M	GG					
2021	35	0.667	M	GG					
2021	31	0.333	M	GG					
2021	42	0.583	M	GG					
2021	62	0.083	M	GG					
2021	20	0.167	M	GG					
2021	40	0.250	M	GG					
2021	49	0.500	M	GG					
2021	39	0.333	M	GG					
2021	20	0.250	M	GG					
2021	40	0.250	M	GG					
2021	26	0.250	M	GG					
2021	33	0.583	M	GG					
2021	37	0.333	M	GG					
2021	44	0.667	M	GG					
2021	38	0.667	M	GG					
2021	28	0.667	M	GG					
2021	22	0.667	M	GG					
2021	31	0.750	M	GG					
2021	21	0.167	M	GG					
2021	46	0.917	M	GG					
2021	28	0.500	M	GG					
2021	48	0.500	M	GG					
2021	33	0.750	M	GG					
2021	65	0.167	M	GG					
2021	27	0.417	M	GG					
2021	26	0.250	M	SH					
2021	22	0.500	M	SH					
2021	23	0.417	M	SH					

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**Copies of Invoices in Support of Additional Administrative Expenses**

Invoice copies were provided in SFA\_App\_ABGW.pdf that was submitted with the original application.

**Information in Support of Administrative Expense Assumption**

Please refer to the information attached on following pages.

**ABGW****Expense Assumption Supporting Information**

	2022
Total Administrative Expenses	\$ 212,659.00
Less Extra Zenith	\$ (50,000.00)
Less PBGC Premium	\$ (18,208.00)
Less Benefit Remediation	\$ (10,472.50)
Plus 2022 Audit Expense (Paid in 2023)	\$ 12,500.00
Adjusted Other Expenses (Starting Point)	\$ 146,478.50

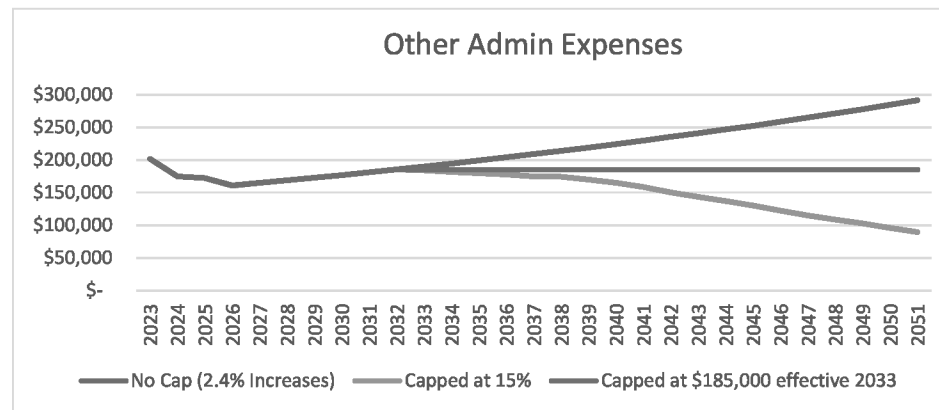
Expense Inflation	2.4%
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**Assumption:**

\$146,479 in 2022 increased by 2.4% with adjustments for one time charges in 2023-2025 and capped at \$185,000 for 2033 through 2051.

Year	Temporary Charges					Assumption		15% Cap on			Assumption	
	Preliminary Projected Other Expenses	SFA Application	Zenith	Benefit Remediation	Total Other Expenses Uncapped	PBGC Premiums	Total Expenses Uncapped	Projected Benefit Payments	Resulting Other Expenses from 15% Cap	Cap Flag	Other Expenses capped at 185,000 effective 2033	
2023	\$ 149,994	\$ 18,760	\$ 25,000	\$ 8,086	\$ 201,840	\$ 17,885	\$ 219,725	\$ 242,833	\$ 201,840	FALSE	\$ 201,840	
2024	\$ 153,594	\$ 21,390			\$ 174,984	\$ 18,360	\$ 193,344	\$ 206,556	\$ 174,984	FALSE	\$ 174,984	
2025	\$ 157,280	\$ 15,000			\$ 172,280	\$ 18,648	\$ 190,928	\$ 204,675	\$ 172,280	FALSE	\$ 172,280	
2026	\$ 161,055				\$ 161,055	\$ 18,924	\$ 179,979	\$ 204,410	\$ 161,055	FALSE	\$ 161,055	
2027	\$ 164,920				\$ 164,920	\$ 19,305	\$ 184,225	\$ 208,095	\$ 164,920	FALSE	\$ 164,920	
2028	\$ 168,878				\$ 168,878	\$ 20,213	\$ 189,091	\$ 209,657	\$ 168,878	FALSE	\$ 168,878	
2029	\$ 172,931				\$ 172,931	\$ 20,496	\$ 193,427	\$ 207,660	\$ 172,931	FALSE	\$ 172,931	
2030	\$ 177,081				\$ 177,081	\$ 20,812	\$ 197,893	\$ 207,250	\$ 177,081	FALSE	\$ 177,081	
2031	\$ 181,331				\$ 181,331	\$ 24,960	\$ 206,291	\$ 208,674	\$ 181,331	FALSE	\$ 181,331	
2032	\$ 185,683				\$ 185,683	\$ 25,758	\$ 211,441	\$ 212,711	\$ 185,683	FALSE	\$ 185,683	
2033	\$ 190,139				\$ 190,139	\$ 26,125	\$ 216,264	\$ 210,606	\$ 184,481	TRUE	\$ 185,000	
2034	\$ 194,702				\$ 194,702	\$ 26,904	\$ 221,606	\$ 208,447	\$ 181,543	TRUE	\$ 185,000	
2035	\$ 199,375				\$ 199,375	\$ 27,553	\$ 226,928	\$ 207,016	\$ 179,463	TRUE	\$ 185,000	
2036	\$ 204,160				\$ 204,160	\$ 27,660	\$ 231,820	\$ 205,665	\$ 178,005	TRUE	\$ 185,000	
2037	\$ 209,060				\$ 209,060	\$ 28,334	\$ 237,394	\$ 203,462	\$ 175,128	TRUE	\$ 185,000	
2038	\$ 214,077				\$ 214,077	\$ 28,928	\$ 243,005	\$ 203,377	\$ 174,449	TRUE	\$ 185,000	
2039	\$ 219,215				\$ 219,215	\$ 29,634	\$ 248,849	\$ 199,439	\$ 169,805	TRUE	\$ 185,000	
2040	\$ 224,476				\$ 224,476	\$ 30,260	\$ 254,736	\$ 195,464	\$ 165,204	TRUE	\$ 185,000	
2041	\$ 229,863				\$ 229,863	\$ 30,730	\$ 260,593	\$ 189,492	\$ 158,762	TRUE	\$ 185,000	
2042	\$ 235,380				\$ 235,380	\$ 31,176	\$ 266,556	\$ 181,548	\$ 150,372	TRUE	\$ 185,000	
2043	\$ 241,029				\$ 241,029	\$ 31,598	\$ 272,627	\$ 175,500	\$ 143,902	TRUE	\$ 185,000	
2044	\$ 246,814				\$ 246,814	\$ 32,072	\$ 278,886	\$ 168,905	\$ 136,833	TRUE	\$ 185,000	

Year	Preliminary Projected Other Expenses	SFA Application	Zenith	Benefit Remediation	Total Other Expenses Uncapped	PBGC Premiums	Total Expenses Uncapped	15% Cap on Projected Benefit Payments	Resulting Other Expenses from 15% Cap	Cap Flag	Other Expenses capped at 185,000 effective 2033
2045	\$ 252,738				\$ 252,738	\$ 32,864	\$ 285,602	\$ 162,928	\$ 130,064	TRUE	\$ 185,000
2046	\$ 258,804				\$ 258,804	\$ 33,210	\$ 292,014	\$ 155,522	\$ 122,312	TRUE	\$ 185,000
2047	\$ 265,015				\$ 265,015	\$ 33,532	\$ 298,547	\$ 148,674	\$ 115,142	TRUE	\$ 185,000
2048	\$ 271,375				\$ 271,375	\$ 34,314	\$ 305,689	\$ 143,188	\$ 108,874	TRUE	\$ 185,000
2049	\$ 277,888				\$ 277,888	\$ 35,066	\$ 312,954	\$ 137,940	\$ 102,874	TRUE	\$ 185,000
2050	\$ 284,557				\$ 284,557	\$ 35,490	\$ 320,047	\$ 131,616	\$ 96,126	TRUE	\$ 185,000
2051	\$ 291,386				\$ 291,386	\$ 36,096	\$ 327,482	\$ 125,758	\$ 89,662	TRUE	\$ 185,000





**Certification by Plan Actuary: Amount of Special Financial Assistance**

This is a certification that the requested amount of special financial assistance ("SFA") of \$7,778,183 is the amount to which the Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan ("Plan") is entitled under section 4262(j)(1) of ERISA and section 4262.4 of the Pension Benefit Guaranty Corporation's ("PBGC") SFA regulation. The amount of SFA for the Fund was calculated as of the SFA measurement date of December 31, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under section 4262.4(e) of Pension Benefit Guaranty Corporation's ("PBGC") SFA regulation.

Foster & Foster has determined the amount of SFA at the request of the Board of Trustees of the Plan as part of the Plan's application for SFA. The calculation of the amount of SFA shown in the Plan's application for SFA is not applicable for other purposes.

The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated March 30, 2020, modified as described in Section D, Item 6b of the "General Instructions for Multiemployer Plans Applying for Special Financial Assistance." In addition, it is based on the participant census data as of December 31, 2021 used for the 2022 actuarial valuation of the Plan, the fair market value of assets as of the SFA measurement date certified by the plan sponsor, and other relevant information provided by the Plan Administrator. Foster & Foster does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Foster & Foster does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

The count of participants as of December 31, 2021 used to determine the requested amount of SFA, after reflection of all death audit results and verification by the PBGC, is as follows:

Active Participants	114
Vested Terminated Participants	159
Participants in Pay Status	<u>244</u>
Total Participants	517

I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate. Each prescribed assumption for the determination of the SFA amount was applied in accordance with applicable law and regulations. In my opinion, all other assumptions are reasonable, taking into account the experience of the plan and reasonable expectations.



Gregory J. Pastino, ASA, MAAA, EA  
Senior Consulting Actuary  
Enrolled Actuary No. 23-03916

Date: February 26, 2025

**ALUMINUM, BRICK & GLASS WORKERS INTERNATIONAL UNION,  
AFL-CIO, CLC, DISTRICT COUNCIL NO. 12 PENSION PLAN**

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 Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, District Council No. 12 Pension 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.

Signed by:  
By: Steve Bell  
[REDACTED]  
Steve Bell, Employer Trustee

Date: 2/26/2025

## 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](http://www.pbgc.gov), will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at [www.pbgc.gov](http://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](http://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	
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)

v20240717p

APPLICATION CHECKLIST

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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
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	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	A "lock-in" application was filed on March 20, 2023.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A		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		N/A	This information was provided previously as part of the initial application.	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		N/A	This information was provided previously as part of the initial application.	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		N/A	This information was provided previously as part of the initial application.	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		N/A	This information was provided previously as part of the initial application.	Most recent actuarial valuation for the plan	YYYYA/R Plan Name
5.a.	Section B, Item (3)	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		N/A	This information was provided previously as part of the initial application.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
5.b.		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	Yes		N/A	This information was provided previously as part of the initial application.	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:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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
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		N/A	This information was provided previously as part of the initial application.	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		N/A	This information was provided previously as part of the initial application.	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYYY" is the applicable plan year, and "YYYYYMMDD" 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		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.
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	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		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		N/A	This information was provided previously as part of the initial application.	Bank/Asset statements for all cash and investment accounts	N/A

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

v20240717p

APPLICATION CHECKLIST

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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
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		N/A	This information was provided previously as part of the initial application.	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		N/A	This information was provided previously as part of the initial application.	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		N/A	This information was provided previously as part of the initial application.	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
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		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		N/A	Data submitted to PBGC on July 8, 2024	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		N/A	This information was provided previously as part of the initial application.	Other	N/A



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

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

**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.

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
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		N/A	This information was provided previously as part of the initial application.	Financial assistance spreadsheet (template)	Template 1 Plan Name
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		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_ABGW_2nd_App	N/A		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(c)? See Template 4A, 4A-4 SFA Details .4(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_ABGW_2nd_App	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:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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

Unless otherwise specified:  
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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
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		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		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		N/A	<i>Template 4B Plan Name</i>
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	N/A	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
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, <i>4A-3 SFA Pcount and Admin Exp</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:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

**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
17.a.	Section C, Item (5)	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 basic method 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.  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.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template_5a_ABGW_2nd_App	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	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.  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		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:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

**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.

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

v20240717p

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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
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		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_ABGW_2nd_App	N/A		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)  
APPLICATION CHECKLIST

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

**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
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		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		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)

v20240717p

APPLICATION CHECKLIST

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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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
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 was certified to be in critical and declining status for the plan year beginning January 1, 2020.	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_ABGW_2nd_App	N/A		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_ABGW_2nd_App	N/A		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)

v20240717p

APPLICATION CHECKLIST

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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

Unless otherwise specified:  
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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
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	N/A	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_ABGW_2nd_App	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_App_ABGW_2nd_App	2		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	1	For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	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			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	3		N/A	N/A - included as part of SFA App Plan Name
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	4	The Plan was certified to be in critical and declining status for the plan year beginning January 1, 2020.	N/A	N/A - included as part of SFA App Plan Name

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

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

**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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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
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	5		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			N/A	N/A - included as part of SFA App Plan Name
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(e)(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	6-10		N/A	N/A - included as part of SFA App Plan Name



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

Plan name:

Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)

EIN:

23-6265658

PN:

1

SFA Amount Requested:

\$7,778,183.00

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v20240717p

Unless otherwise specified:  
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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
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			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			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	N/A - included as part of SFA App Plan Name
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	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_ABGW_2nd_App	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		Special Financial Assistance Checklist	N/A

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

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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
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		Financial Assistance Application	SFA Elig Cert CD Plan Name
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		Financial Assistance Application	SFA Elig Cert C Plan Name

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

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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.

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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
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).	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A		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		Financial Assistance Application	<i>PG Cert Plan Name</i>



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

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

**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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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_ABGW_2nd_App	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		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

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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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
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		N/A	This information was provided previously as part of the initial application.	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		N/A	This information was provided previously as part of the initial application.	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		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:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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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		Pension plan documents, all versions available, and all amendments signed and dated	<i>Partition Amend Plan Name</i>
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_ABGW_2nd_App	N/A		Financial Assistance Application	<i>Penalty Plan Name</i>
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 <u>using the basic method</u> described in § 4262.4(a)(1) <u>as if any events had not occurred?</u> 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: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , 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 <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.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</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)  
APPLICATION CHECKLIST

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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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
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

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

v20240717p

APPLICATION CHECKLIST

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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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.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
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



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

Plan name:

EIN:

PN:

SFA Amount Requested:

Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)

23-6265658

1

\$7,778,183.00

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

-----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.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
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.

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

Plan name:

EIN:

PN:

SFA Amount Requested:

Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)

23-6265658

1

\$7,778,183.00

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

-----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
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	<i>Cont Rate Cert Plan Name CE</i>
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

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

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

**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.

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
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	YYYYA/R 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
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



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

v20240717p

Plan name:	Aluminum, Brick & Glass Workers International Union, AFL-CIO, CLC, Eastern District Council No. 12 Pension Plan (ABGW)
EIN:	23-6265658
PN:	1
SFA Amount Requested:	\$7,778,183.00

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
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	<i>WDL Plan Name Merged</i> , 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	<i>Death Audit Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
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)	<i>Template 1 Plan Name Merged</i> , 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	<i>Template 2 Plan Name Merged</i> , 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)	<i>Template 3 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

**Version Updates**

v20220701p

Version	Date updated
V20220701p	07/01/2022

**TEMPLATE 3**  
**Historical Plan Information**

File name: *Template 3 Plan Name* , where "Plan Name" is an abbreviated version of the plan name.  
 For additional submission due to merger under § 4262.4(f)(1)(ii): *Template 3 Plan Name Merged* , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

v20220701p

Provide 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 base unit used (i.e., hourly, weekly)), average contribution rates, and number of active participants at the beginning of each plan year. Also show separately for each of the plan years in the same period all other sources of non-investment income, including, if applicable, withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if any), and other identifiable contribution streams.

If the sum of all contributions and withdrawal liabilities shown on this table does not equal the amount shown as contributions credited to the funding standard account on the plan year Schedule MB of Form 5500, include an explanation as a footnote to this table.

**PLAN INFORMATION**

Abbreviated Plan Name:	Aluminum, Brick & Glass Workers International Union Eastern District Council No. 12 Pension Plan
EIN:	23-6265658
PN:	001

Unit (e.g. hourly, weekly)	Months
----------------------------	--------

			All Other Sources of Non-Investment Income							
Plan Year (in order from oldest to most recent)	Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments Collected	Number of Active Participants at Beginning of Plan Year
2010	01/01/2010	12/31/2010	\$344,567	1,592	\$216.44	\$0.00	\$0.00	\$0.00	\$0.00	159
2011	01/01/2011	12/31/2011	\$398,391	1,520	\$262.10	\$0.00	\$0.00	\$0.00	\$0.00	143
2012	01/01/2012	12/31/2012	\$457,232	1,605	\$284.88	\$0.00	\$0.00	\$0.00	\$0.00	146
2013	01/01/2013	12/31/2013	\$494,247	1,548	\$319.28	\$0.00	\$0.00	\$0.00	\$0.00	148
2014	01/01/2014	12/31/2014	\$560,666	1,767	\$317.30	\$0.00	\$0.00	\$0.00	\$0.00	157
2015	01/01/2015	12/31/2015	\$652,970	1,829	\$357.01	\$0.00	\$0.00	\$0.00	\$0.00	163
2016	01/01/2016	12/31/2016	\$733,342	1,915	\$382.95	\$0.00	\$0.00	\$0.00	\$0.00	171
2017	01/01/2017	12/31/2017	\$790,524	1,893	\$417.60	\$0.00	\$0.00	\$0.00	\$0.00	180
2018	01/01/2018	12/31/2018	\$780,083	1,768	\$441.22	\$0.00	\$0.00	\$0.00	\$0.00	175
2019	01/01/2019	12/31/2019	\$748,141	1,622	\$461.25	\$0.00	\$0.00	\$0.00	\$0.00	162
2020	01/01/2020	12/31/2020	\$620,711	1,538	\$403.58	\$0.00	\$0.00	\$0.00	\$0.00	163
2021	01/01/2021	12/31/2021	\$780,801	1,633	\$478.14	\$0.00	\$0.00	\$0.00	\$0.00	121
2022	01/01/2022	12/31/2022	\$721,246	1,439	\$501.21	\$0.00	\$0.00	\$0.00	\$0.00	123

\* Total contributions shown here should be contributions based upon CBUs and should not include items separately shown in any columns under "All Other Sources of Non-Investment Income." The anomaly in the average contribution rate for 2020 was discussed with the PBGC on 2/20/2025, at which time it was agreed that this has no impact on the amount of requested assistance.

## 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	

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:	ABGW	
EIN:	23-6265658	
PN:	001	
Initial Application Date:	TBD	
SFA Measurement Date:	12/31/2022	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. 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.
Last day of first plan year ending after the measurement date:	12/31/2023	

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:	7.50%	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	2.50%	3.83%	4.06%	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 <a href="#">IRS Notice 21-50</a> on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").  They are also available on IRS' <a href="#">Funding Yield Curve Segment Rate Tables</a> web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").
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 ( <i>lowest 3rd segment rate plus 200 basis points</i> ) :				5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Calculation ( <i>lesser of Plan Interest Rate and Non-SFA Interest Rate Limit</i> ):	5.85%	This amount is calculated based on the other information entered above.			
Non-SFA Interest Rate Match Check:	Match				

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.
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:	ABGW	
EIN:	23-6265658	
PN:	001	
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	12/31/2023	\$1,231,338	\$66,802	\$77,407	\$2	\$1,618,886
01/01/2024	12/31/2024	\$1,177,358	\$85,848	\$113,823	\$11	\$1,377,040
01/01/2025	12/31/2025	\$1,124,568	\$104,011	\$135,887	\$36	\$1,364,502
01/01/2026	12/31/2026	\$1,076,178	\$121,817	\$164,653	\$84	\$1,362,732
01/01/2027	12/31/2027	\$1,028,613	\$160,288	\$198,234	\$162	\$1,387,297
01/01/2028	12/31/2028	\$981,391	\$215,375	\$199,885	\$1,064	\$1,397,715
01/01/2029	12/31/2029	\$935,037	\$238,781	\$208,056	\$2,528	\$1,384,402
01/01/2030	12/31/2030	\$889,137	\$266,406	\$222,441	\$3,683	\$1,381,667
01/01/2031	12/31/2031	\$841,245	\$299,066	\$246,130	\$4,720	\$1,391,161
01/01/2032	12/31/2032	\$794,244	\$323,934	\$294,153	\$5,745	\$1,418,076
01/01/2033	12/31/2033	\$747,852	\$342,736	\$306,386	\$7,063	\$1,404,037
01/01/2034	12/31/2034	\$701,722	\$357,657	\$322,153	\$8,113	\$1,389,645
01/01/2035	12/31/2035	\$655,995	\$382,021	\$332,749	\$9,343	\$1,380,108
01/01/2036	12/31/2036	\$610,773	\$397,583	\$352,129	\$10,615	\$1,371,100
01/01/2037	12/31/2037	\$566,242	\$421,964	\$356,067	\$12,142	\$1,356,415
01/01/2038	12/31/2038	\$522,594	\$448,315	\$367,013	\$17,926	\$1,355,848
01/01/2039	12/31/2039	\$480,022	\$453,545	\$370,309	\$25,716	\$1,329,592
01/01/2040	12/31/2040	\$438,712	\$471,993	\$360,254	\$32,135	\$1,303,094
01/01/2041	12/31/2041	\$398,835	\$474,485	\$352,242	\$37,719	\$1,263,281
01/01/2042	12/31/2042	\$360,547	\$464,930	\$341,101	\$43,743	\$1,210,321
01/01/2043	12/31/2043	\$323,996	\$452,466	\$343,202	\$50,334	\$1,169,998
01/01/2044	12/31/2044	\$289,299	\$447,825	\$333,096	\$55,812	\$1,126,032
01/01/2045	12/31/2045	\$256,554	\$440,227	\$327,723	\$61,681	\$1,086,185
01/01/2046	12/31/2046	\$225,847	\$426,481	\$317,092	\$67,394	\$1,036,814
01/01/2047	12/31/2047	\$197,250	\$413,368	\$306,955	\$73,590	\$991,163
01/01/2048	12/31/2048	\$170,826	\$397,579	\$302,317	\$83,864	\$954,586
01/01/2049	12/31/2049	\$146,623	\$385,432	\$291,665	\$95,878	\$919,598
01/01/2050	12/31/2050	\$124,677	\$369,777	\$277,440	\$105,544	\$877,438
01/01/2051	12/31/2051	\$104,988	\$352,320	\$266,666	\$114,412	\$838,386

15% of Benefit Payments

\$242,833.00  
\$206,556.00  
\$204,675.00  
\$204,410.00  
\$208,095.00  
\$209,657.00  
\$207,660.00  
\$207,250.00  
\$208,674.00  
\$212,711.00  
\$210,606.00  
\$208,447.00  
\$207,016.00  
\$205,665.00  
\$203,462.00  
\$203,377.00  
\$199,439.00  
\$195,464.00  
\$189,492.00  
\$181,548.00  
\$175,500.00  
\$168,905.00  
\$162,928.00  
\$155,522.00  
\$148,674.00  
\$143,188.00  
\$137,940.00  
\$131,616.00  
\$125,758.00

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:	ABGW	
EIN:	23-6265658	
PN:	001	
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	PBGC Premiums	Other	Total
12/31/2022	12/31/2023	511	\$17,885	\$201,840	\$219,725
01/01/2024	12/31/2024	510	\$18,360	\$174,984	\$193,344
01/01/2025	12/31/2025	504	\$18,648	\$172,280	\$190,928
01/01/2026	12/31/2026	498	\$18,924	\$161,055	\$179,979
01/01/2027	12/31/2027	495	\$19,305	\$164,920	\$184,225
01/01/2028	12/31/2028	493	\$20,213	\$168,878	\$189,091
01/01/2029	12/31/2029	488	\$20,496	\$172,931	\$193,427
01/01/2030	12/31/2030	484	\$20,812	\$177,081	\$197,893
01/01/2031	12/31/2031	480	\$24,960	\$181,331	\$206,291
01/01/2032	12/31/2032	477	\$25,758	\$185,683	\$211,441
01/01/2033	12/31/2033	475	\$26,125	\$185,000	\$211,125
01/01/2034	12/31/2034	472	\$26,904	\$185,000	\$211,904
01/01/2035	12/31/2035	467	\$27,553	\$185,000	\$212,553
01/01/2036	12/31/2036	461	\$27,660	\$185,000	\$212,660
01/01/2037	12/31/2037	457	\$28,334	\$185,000	\$213,334
01/01/2038	12/31/2038	452	\$28,928	\$185,000	\$213,928
01/01/2039	12/31/2039	449	\$29,634	\$185,000	\$214,634
01/01/2040	12/31/2040	445	\$30,260	\$185,000	\$215,260
01/01/2041	12/31/2041	439	\$30,730	\$185,000	\$215,730
01/01/2042	12/31/2042	433	\$31,176	\$185,000	\$216,176
01/01/2043	12/31/2043	427	\$31,598	\$185,000	\$216,598
01/01/2044	12/31/2044	422	\$32,072	\$185,000	\$217,072
01/01/2045	12/31/2045	416	\$32,864	\$185,000	\$217,864
01/01/2046	12/31/2046	410	\$33,210	\$185,000	\$218,210
01/01/2047	12/31/2047	404	\$33,532	\$185,000	\$218,532
01/01/2048	12/31/2048	399	\$34,314	\$185,000	\$219,314
01/01/2049	12/31/2049	394	\$35,066	\$185,000	\$220,066
01/01/2050	12/31/2050	390	\$35,490	\$185,000	\$220,490
01/01/2051	12/31/2051	384	\$36,096	\$185,000	\$221,096

TEMPLATE 4A - Sheet 4A-4

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	ABGW		
EIN:	23-6265658	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?	
PN:	1		
MPRA Plan?	No		
If a MPRA Plan, which method yields the greatest amount of SFA?			MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	12/31/2022		
Fair Market Value of Assets as of the SFA Measurement Date:	\$3,164,034	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.	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$7,778,183		
Projected SFA exhaustion year:	2028		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.
Non-SFA Interest Rate:	5.85%		\$10,618,121
SFA Interest Rate:	3.77%		\$7,778,183
			\$0
			-\$2,839,938
			change from 1st

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; 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))	
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)									
12/31/2022	12/31/2023	\$790,433	\$0	\$0	-\$1,618,886	\$0	-\$219,725	-\$1,838,611	\$258,580	\$6,198,152	\$0	\$208,216	\$4,162,683	
01/01/2024	12/31/2024	\$790,433	\$0	\$0	-\$1,377,040	\$0	-\$193,344	-\$1,570,384	\$204,069	\$4,831,837	\$0	\$266,637	\$5,219,753	
01/01/2025	12/31/2025	\$790,433	\$0	\$0	-\$1,364,502	\$0	-\$190,928	-\$1,555,430	\$152,840	\$3,429,247	\$0	\$328,476	\$6,338,662	
01/01/2026	12/31/2026	\$790,433	\$0	\$0	-\$1,362,732	\$0	-\$179,979	-\$1,542,711	\$100,203	\$1,986,739	\$0	\$393,932	\$7,523,027	
01/01/2027	12/31/2027	\$790,433	\$0	\$0	-\$1,387,297	\$0	-\$184,225	-\$1,571,522	\$45,277	\$460,494	\$0	\$463,217	\$8,776,677	
01/01/2028	12/31/2028	\$790,433	\$0	\$0	-\$1,397,715	\$0	-\$189,091	-\$460,494	\$0	\$0	-\$1,126,312	\$517,081	\$8,957,879	
01/01/2029	12/31/2029	\$790,433	\$0	\$0	-\$1,384,402	\$0	-\$193,427	\$0	\$0	\$0	-\$1,577,829	\$501,005	\$8,671,488	
01/01/2030	12/31/2030	\$790,433	\$0	\$0	-\$1,381,667	\$0	-\$197,893	\$0	\$0	\$0	-\$1,579,560	\$484,200	\$8,366,561	
01/01/2031	12/31/2031	\$790,433	\$0	\$0	-\$1,391,161	\$0	-\$206,291	\$0	\$0	\$0	-\$1,597,452	\$465,839	\$8,025,381	
01/01/2032	12/31/2032	\$790,433	\$0	\$0	-\$1,418,076	\$0	-\$211,441	\$0	\$0	\$0	-\$1,629,517	\$444,942	\$7,631,239	
01/01/2033	12/31/2033	\$790,433	\$0	\$0	-\$1,404,037	\$0	-\$211,125	\$0	\$0	\$0	-\$1,615,162	\$422,304	\$7,228,814	
01/01/2034	12/31/2034	\$790,433	\$0	\$0	-\$1,389,645	\$0	-\$211,904	\$0	\$0	\$0	-\$1,601,549	\$399,160	\$6,816,858	
01/01/2035	12/31/2035	\$790,433	\$0	\$0	-\$1,380,108	\$0	-\$212,553	\$0	\$0	\$0	-\$1,592,661	\$375,321	\$6,389,951	
01/01/2036	12/31/2036	\$790,433	\$0	\$0	-\$1,371,100	\$0	-\$212,660	\$0	\$0	\$0	-\$1,583,760	\$350,607	\$5,947,231	
01/01/2037	12/31/2037	\$790,433	\$0	\$0	-\$1,356,415	\$0	-\$213,334	\$0	\$0	\$0	-\$1,569,749	\$325,118	\$5,493,033	
01/01/2038	12/31/2038	\$790,433	\$0	\$0	-\$1,355,848	\$0	-\$213,928	\$0	\$0	\$0	-\$1,569,776	\$298,547	\$5,012,237	
01/01/2039	12/31/2039	\$790,433	\$0	\$0	-\$1,329,592	\$0	-\$214,634	\$0	\$0	\$0	-\$1,544,226	\$271,167	\$4,529,611	
01/01/2040	12/31/2040	\$790,433	\$0	\$0	-\$1,303,094	\$0	-\$215,260	\$0	\$0	\$0	-\$1,518,354	\$243,691	\$4,045,381	
01/01/2041	12/31/2041	\$790,433	\$0	\$0	-\$1,263,281	\$0	-\$215,730	\$0	\$0	\$0	-\$1,479,011	\$216,514	\$3,573,317	
01/01/2042	12/31/2042	\$790,433	\$0	\$0	-\$1,210,321	\$0	-\$216,176	\$0	\$0	\$0	-\$1,426,497	\$190,434	\$3,127,687	
01/01/2043	12/31/2043	\$790,433	\$0	\$0	-\$1,169,998	\$0	-\$216,598	\$0	\$0	\$0	-\$1,386,596	\$165,532	\$2,697,056	
01/01/2044	12/31/2044	\$790,433	\$0	\$0	-\$1,126,032	\$0	-\$217,072	\$0	\$0	\$0	-\$1,343,104	\$141,612	\$2,285,997	
01/01/2045	12/31/2045	\$790,433	\$0	\$0	-\$1,086,185	\$0	-\$217,864	\$0	\$0	\$0	-\$1,304,049	\$118,708	\$1,891,089	
01/01/2046	12/31/2046	\$790,433	\$0	\$0	-\$1,036,814	\$0	-\$218,210	\$0	\$0	\$0	-\$1,255,024	\$97,039	\$1,523,537	
01/01/2047	12/31/2047	\$790,433	\$0	\$0	-\$991,163	\$0	-\$218,532	\$0	\$0	\$0	-\$1,209,695	\$76,864	\$1,181,139	
01/01/2048	12/31/2048	\$790,433	\$0	\$0	-\$954,586	\$0	-\$219,314	\$0	\$0	\$0	-\$1,173,900	\$57,880	\$855,552	
01/01/2049	12/31/2049	\$790,433	\$0	\$0	-\$919,598	\$0	-\$220,066	\$0	\$0	\$0	-\$1,139,664	\$39,835	\$546,156	
01/01/2050	12/31/2050	\$790,433	\$0	\$0	-\$877,438	\$0	-\$220,490	\$0	\$0	\$0	-\$1,097,928	\$22,956	\$261,617	
01/01/2051	12/31/2051	\$790,433	\$0	\$0	-\$838,386	\$0	-\$221,096	\$0	\$0	\$0	-\$1,059,482	\$7,435	\$0.00	





## TEMPLATE 5A

v20220802p

**Baseline - 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 5A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (5) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

*This Template 5A 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 that were 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).*

Provide a separate deterministic projection ("Baseline") using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4A (Sheets 4A-2, 4A-3, and either 4A-4 or 4A-5) that shows the amount of SFA that would be determined if all underlying assumptions and methods used in the projection were the same as those used in the pre-2021 certification of plan status, except the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Template 4A (Sheet 4A-1).

For purposes of this Template 5A, any assumption change made in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance should be reflected in this Baseline calculation of the SFA amount and supporting projection information, except that an assumption change for "missing" terminated vested participants described in Section III.E of PBGC's SFA assumptions guidance should not be reflected in the Baseline projections. See examples in the SFA instructions for Section C, Item (5).

**Additional instructions for each individual worksheet:**

Sheet

**5A-1 Baseline - Benefit Payments for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

See Template 4A instructions for Sheet 4A-2, except provide the benefit payment projection used to determine the Baseline SFA amount.

**5A-2 Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

**5A-3 Baseline - 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 Baseline SFA amount 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 5A-3.

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 the Baseline SFA amount under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to identify the projected SFA exhaustion year in Sheet 5A-3.

**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 5A - Sheet 5A-1

v20220802p

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

See Template 4A instructions for Sheet 4A-2, except provide the benefit payment projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ABGW	
EIN:	23-6265658	
PN:	001	
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	12/31/2023	\$1,231,338	\$66,802	\$77,407	\$2	\$1,618,886
01/01/2024	12/31/2024	\$1,177,358	\$85,848	\$113,823	\$11	\$1,377,040
01/01/2025	12/31/2025	\$1,124,568	\$104,011	\$135,887	\$36	\$1,364,502
01/01/2026	12/31/2026	\$1,076,178	\$121,817	\$164,653	\$84	\$1,362,732
01/01/2027	12/31/2027	\$1,028,613	\$160,288	\$198,234	\$162	\$1,387,297
01/01/2028	12/31/2028	\$981,391	\$215,375	\$199,885	\$1,064	\$1,397,715
01/01/2029	12/31/2029	\$935,037	\$238,781	\$208,056	\$2,528	\$1,384,402
01/01/2030	12/31/2030	\$889,137	\$266,406	\$222,441	\$3,683	\$1,381,667
01/01/2031	12/31/2031	\$841,245	\$299,066	\$246,130	\$4,720	\$1,391,161
01/01/2032	12/31/2032	\$794,244	\$323,934	\$294,153	\$5,745	\$1,418,076
01/01/2033	12/31/2033	\$747,852	\$342,736	\$306,386	\$7,063	\$1,404,037
01/01/2034	12/31/2034	\$701,722	\$357,657	\$322,153	\$8,113	\$1,389,645
01/01/2035	12/31/2035	\$655,995	\$382,021	\$332,749	\$9,343	\$1,380,108
01/01/2036	12/31/2036	\$610,773	\$397,583	\$352,129	\$10,615	\$1,371,100
01/01/2037	12/31/2037	\$566,242	\$421,964	\$356,067	\$12,142	\$1,356,415
01/01/2038	12/31/2038	\$522,594	\$448,315	\$367,013	\$17,926	\$1,355,848
01/01/2039	12/31/2039	\$480,022	\$453,545	\$370,309	\$25,716	\$1,329,592
01/01/2040	12/31/2040	\$438,712	\$471,993	\$360,254	\$32,135	\$1,303,094
01/01/2041	12/31/2041	\$398,835	\$474,485	\$352,242	\$37,719	\$1,263,281
01/01/2042	12/31/2042	\$360,547	\$464,930	\$341,101	\$43,743	\$1,210,321
01/01/2043	12/31/2043	\$323,996	\$452,466	\$343,202	\$50,334	\$1,169,998
01/01/2044	12/31/2044	\$289,299	\$447,825	\$333,096	\$55,812	\$1,126,032
01/01/2045	12/31/2045	\$256,554	\$440,227	\$327,723	\$61,681	\$1,086,185
01/01/2046	12/31/2046	\$225,847	\$426,481	\$317,092	\$67,394	\$1,036,814
01/01/2047	12/31/2047	\$197,250	\$413,368	\$306,955	\$73,590	\$991,163
01/01/2048	12/31/2048	\$170,826	\$397,579	\$302,317	\$83,864	\$954,586
01/01/2049	12/31/2049	\$146,623	\$385,432	\$291,665	\$95,878	\$919,598
01/01/2050	12/31/2050	\$124,677	\$369,777	\$277,440	\$105,544	\$877,438
01/01/2051	12/31/2051	\$104,988	\$352,320	\$266,666	\$114,412	\$838,386

**TEMPLATE 5A - Sheet 5A-2**

v20220802p

**Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

**PLAN INFORMATION**

Abbreviated Plan Name:	ABGW	
EIN:	23-6265658	
PN:	001	
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	PBGC Premiums	Other	Total
12/31/2022	12/31/2023	511	\$17,885	\$198,325	\$216,210
01/01/2024	12/31/2024	510	\$17,850	\$167,869	\$185,719
01/01/2025	12/31/2025	504	\$17,640	\$161,479	\$179,119
01/01/2026	12/31/2026	498	\$17,430	\$146,479	\$163,909
01/01/2027	12/31/2027	495	\$17,325	\$146,479	\$163,804
01/01/2028	12/31/2028	493	\$17,255	\$146,479	\$163,734
01/01/2029	12/31/2029	488	\$17,080	\$146,479	\$163,559
01/01/2030	12/31/2030	484	\$16,940	\$146,479	\$163,419
01/01/2031	12/31/2031	480	\$24,960	\$146,479	\$171,439
01/01/2032	12/31/2032	477	\$24,804	\$146,479	\$171,283
01/01/2033	12/31/2033	475	\$24,700	\$146,479	\$171,179
01/01/2034	12/31/2034	472	\$24,544	\$146,479	\$171,023
01/01/2035	12/31/2035	467	\$24,284	\$146,479	\$170,763
01/01/2036	12/31/2036	461	\$23,972	\$146,479	\$170,451
01/01/2037	12/31/2037	457	\$23,764	\$146,479	\$170,243
01/01/2038	12/31/2038	452	\$23,504	\$146,479	\$169,983
01/01/2039	12/31/2039	449	\$23,348	\$146,479	\$169,827
01/01/2040	12/31/2040	445	\$23,140	\$146,479	\$169,619
01/01/2041	12/31/2041	439	\$22,828	\$146,479	\$169,307
01/01/2042	12/31/2042	433	\$22,516	\$146,479	\$168,995
01/01/2043	12/31/2043	427	\$22,204	\$146,479	\$168,683
01/01/2044	12/31/2044	422	\$21,944	\$146,479	\$168,423
01/01/2045	12/31/2045	416	\$21,632	\$146,479	\$162,928
01/01/2046	12/31/2046	410	\$21,320	\$146,479	\$155,522
01/01/2047	12/31/2047	404	\$21,008	\$146,479	\$148,674
01/01/2048	12/31/2048	399	\$20,748	\$146,479	\$143,188
01/01/2049	12/31/2049	394	\$20,488	\$146,479	\$137,940
01/01/2050	12/31/2050	390	\$20,280	\$146,479	\$131,616
01/01/2051	12/31/2051	384	\$19,968	\$146,479	\$125,758

TEMPLATE 5A - Sheet 5A-3

v20220802p

Baseline - 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 Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	ABGW
EIN:	23-6265658
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$3,164,034
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$10,176,141
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

\$2

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	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 5A-2)	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	12/31/2023	\$606,813	\$0	\$0	-\$1,618,886	\$0	-\$216,210	-\$1,835,096	\$349,049	\$8,690,094	\$0	\$202,845	\$3,973,692
01/01/2024	12/31/2024	\$606,813	\$0	\$0	-\$1,377,040	\$0	-\$185,719	-\$1,562,759	\$298,159	\$7,425,494	\$0	\$250,210	\$4,830,715
01/01/2025	12/31/2025	\$606,813	\$0	\$0	-\$1,364,502	\$0	-\$179,119	-\$1,543,621	\$250,844	\$6,132,717	\$0	\$300,346	\$5,737,874
01/01/2026	12/31/2026	\$606,813	\$0	\$0	-\$1,362,732	\$0	-\$163,909	-\$1,526,641	\$202,426	\$4,808,502	\$0	\$353,415	\$6,698,102
01/01/2027	12/31/2027	\$606,813	\$0	\$0	-\$1,387,297	\$0	-\$163,804	-\$1,551,101	\$152,042	\$3,409,443	\$0	\$409,588	\$7,714,503
01/01/2028	12/31/2028	\$606,813	\$0	\$0	-\$1,397,715	\$0	-\$163,734	-\$1,561,449	\$99,103	\$1,947,097	\$0	\$469,048	\$8,790,364
01/01/2029	12/31/2029	\$606,813	\$0	\$0	-\$1,384,402	\$0	-\$163,559	-\$1,547,961	\$44,226	\$443,362	\$0	\$531,986	\$9,929,163
01/01/2030	12/31/2030	\$606,813	\$0	\$0	-\$1,381,667	\$0	-\$163,419	-\$443,362	\$0	\$0	-\$1,101,724	\$579,348	\$10,013,600
01/01/2031	12/31/2031	\$606,813	\$0	\$0	-\$1,391,161	\$0	-\$171,439	\$0	\$0	\$0	-\$1,562,600	\$557,839	\$9,615,652
01/01/2032	12/31/2032	\$606,813	\$0	\$0	-\$1,418,076	\$0	-\$171,283	\$0	\$0	\$0	-\$1,589,359	\$533,776	\$9,166,882
01/01/2033	12/31/2033	\$606,813	\$0	\$0	-\$1,404,037	\$0	-\$171,179	\$0	\$0	\$0	-\$1,575,216	\$507,937	\$8,706,416
01/01/2034	12/31/2034	\$606,813	\$0	\$0	-\$1,389,645	\$0	-\$171,023	\$0	\$0	\$0	-\$1,560,668	\$481,425	\$8,233,986
01/01/2035	12/31/2035	\$606,813	\$0	\$0	-\$1,380,108	\$0	-\$170,763	\$0	\$0	\$0	-\$1,550,871	\$454,074	\$7,744,002
01/01/2036	12/31/2036	\$606,813	\$0	\$0	-\$1,371,100	\$0	-\$170,451	\$0	\$0	\$0	-\$1,541,551	\$425,683	\$7,234,947
01/01/2037	12/31/2037	\$606,813	\$0	\$0	-\$1,356,415	\$0	-\$170,243	\$0	\$0	\$0	-\$1,526,658	\$396,339	\$6,711,441
01/01/2038	12/31/2038	\$606,813	\$0	\$0	-\$1,355,848	\$0	-\$169,983	\$0	\$0	\$0	-\$1,525,831	\$365,738	\$6,158,161
01/01/2039	12/31/2039	\$606,813	\$0	\$0	-\$1,329,592	\$0	-\$169,827	\$0	\$0	\$0	-\$1,499,419	\$334,144	\$5,599,699
01/01/2040	12/31/2040	\$606,813	\$0	\$0	-\$1,303,094	\$0	-\$169,619	\$0	\$0	\$0	-\$1,472,713	\$302,255	\$5,036,054
01/01/2041	12/31/2041	\$606,813	\$0	\$0	-\$1,263,281	\$0	-\$169,307	\$0	\$0	\$0	-\$1,432,588	\$270,455	\$4,480,734
01/01/2042	12/31/2042	\$606,813	\$0	\$0	-\$1,210,321	\$0	-\$168,995	\$0	\$0	\$0	-\$1,379,316	\$239,527	\$3,947,758
01/01/2043	12/31/2043	\$606,813	\$0	\$0	-\$1,169,998	\$0	-\$168,683	\$0	\$0	\$0	-\$1,338,681	\$209,537	\$3,425,427
01/01/2044	12/31/2044	\$606,813	\$0	\$0	-\$1,126,032	\$0	-\$168,423	\$0	\$0	\$0	-\$1,294,455	\$180,274	\$2,918,059
01/01/2045	12/31/2045	\$606,813	\$0	\$0	-\$1,086,185	\$0	-\$162,928	\$0	\$0	\$0	-\$1,249,113	\$151,919	\$2,427,678
01/01/2046	12/31/2046	\$606,813	\$0	\$0	-\$1,036,814	\$0	-\$155,522	\$0	\$0	\$0	-\$1,192,336	\$124,893	\$1,967,048
01/01/2047	12/31/2047	\$606,813	\$0	\$0	-\$991,163	\$0	-\$148,674	\$0	\$0	\$0	-\$1,139,837	\$99,481	\$1,533,505
01/01/2048	12/31/2048	\$606,813	\$0	\$0	-\$954,586	\$0	-\$143,188	\$0	\$0	\$0	-\$1,097,774	\$75,349	\$1,117,893
01/01/2049	12/31/2049	\$606,813	\$0	\$0	-\$919,598	\$0	-\$137,940	\$0	\$0	\$0	-\$1,057,538	\$52,213	\$719,381
01/01/2050	12/31/2050	\$606,813	\$0	\$0	-\$877,438	\$0	-\$131,616	\$0	\$0	\$0	-\$1,009,054	\$30,318	\$347,458
01/01/2051	12/31/2051	\$606,813	\$0	\$0	-\$838,386	\$0	-\$125,758	\$0	\$0	\$0	-\$964,144	\$9,874	\$1.50

## 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:	ABGW
EIN:	23-6265658
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	

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
1	Baseline	N/A	\$10,176,141
2	Change in Adminstraive Expense Assumption	\$563,717	\$10,739,858
3	Change in CBU Assumption	(\$2,961,675)	\$7,778,183
4			
5			

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.

From Template 5A.

Show details supporting the SFA amount on Sheet 6A-2.

Show details supporting the SFA amount on Sheet 6A-3.

Show details supporting the SFA amount on Sheet 6A-4.

Show details supporting the SFA amount on Sheet 6A-5.

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:	ABGW
EIN:	23-6265658
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$3,164,034
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$10,739,858
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

\$6

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	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))	
12/31/2022	12/31/2023	\$606,813	\$0	\$0	-\$1,618,886	\$0	-\$219,725	-\$1,838,611	\$370,235	\$9,271,482	\$0	\$202,845	\$3,973,692	
01/01/2024	12/31/2024	\$606,813	\$0	\$0	-\$1,377,040	\$0	-\$193,344	-\$1,570,384	\$319,933	\$8,021,031	\$0	\$250,210	\$4,830,715	
01/01/2025	12/31/2025	\$606,813	\$0	\$0	-\$1,364,502	\$0	-\$190,928	-\$1,555,430	\$273,073	\$6,738,674	\$0	\$300,346	\$5,737,874	
01/01/2026	12/31/2026	\$606,813	\$0	\$0	-\$1,362,732	\$0	-\$179,979	-\$1,542,711	\$224,968	\$5,420,931	\$0	\$353,415	\$6,698,102	
01/01/2027	12/31/2027	\$606,813	\$0	\$0	-\$1,387,297	\$0	-\$184,225	-\$1,571,522	\$174,746	\$4,024,155	\$0	\$409,588	\$7,714,503	
01/01/2028	12/31/2028	\$606,813	\$0	\$0	-\$1,397,715	\$0	-\$189,091	-\$1,586,806	\$121,799	\$2,559,148	\$0	\$469,048	\$8,790,364	
01/01/2029	12/31/2029	\$606,813	\$0	\$0	-\$1,384,402	\$0	-\$193,427	-\$1,577,829	\$66,738	\$1,048,057	\$0	\$531,986	\$9,929,163	
01/01/2030	12/31/2030	\$606,813	\$0	\$0	-\$1,381,667	\$0	-\$197,893	-\$1,048,057	\$0	\$0	-\$531,503	\$613,715	\$10,618,188	
01/01/2031	12/31/2031	\$606,813	\$0	\$0	-\$1,391,161	\$0	-\$206,291	\$0	\$0	\$0	-\$1,597,452	\$592,188	\$10,219,737	
01/01/2032	12/31/2032	\$606,813	\$0	\$0	-\$1,418,076	\$0	-\$211,441	\$0	\$0	\$0	-\$1,629,517	\$567,941	\$9,764,974	
01/01/2033	12/31/2033	\$606,813	\$0	\$0	-\$1,404,037	\$0	-\$211,125	\$0	\$0	\$0	-\$1,615,162	\$541,757	\$9,298,382	
01/01/2034	12/31/2034	\$606,813	\$0	\$0	-\$1,389,645	\$0	-\$211,904	\$0	\$0	\$0	-\$1,601,549	\$514,859	\$8,818,505	
01/01/2035	12/31/2035	\$606,813	\$0	\$0	-\$1,380,108	\$0	-\$212,553	\$0	\$0	\$0	-\$1,592,661	\$487,046	\$8,319,703	
01/01/2036	12/31/2036	\$606,813	\$0	\$0	-\$1,371,100	\$0	-\$212,660	\$0	\$0	\$0	-\$1,583,760	\$458,127	\$7,800,883	
01/01/2037	12/31/2037	\$606,813	\$0	\$0	-\$1,356,415	\$0	-\$213,334	\$0	\$0	\$0	-\$1,569,749	\$428,186	\$7,266,133	
01/01/2038	12/31/2038	\$606,813	\$0	\$0	-\$1,355,848	\$0	-\$213,928	\$0	\$0	\$0	-\$1,569,776	\$396,902	\$6,700,072	
01/01/2039	12/31/2039	\$606,813	\$0	\$0	-\$1,329,592	\$0	-\$214,634	\$0	\$0	\$0	-\$1,544,226	\$364,535	\$6,127,194	
01/01/2040	12/31/2040	\$606,813	\$0	\$0	-\$1,303,094	\$0	-\$215,260	\$0	\$0	\$0	-\$1,518,354	\$331,778	\$5,547,431	
01/01/2041	12/31/2041	\$606,813	\$0	\$0	-\$1,263,281	\$0	-\$215,730	\$0	\$0	\$0	-\$1,479,011	\$299,013	\$4,974,246	
01/01/2042	12/31/2042	\$606,813	\$0	\$0	-\$1,210,321	\$0	-\$216,176	\$0	\$0	\$0	-\$1,426,497	\$267,018	\$4,421,580	
01/01/2043	12/31/2043	\$606,813	\$0	\$0	-\$1,169,998	\$0	-\$216,598	\$0	\$0	\$0	-\$1,386,596	\$235,854	\$3,877,651	
01/01/2044	12/31/2044	\$606,813	\$0	\$0	-\$1,126,032	\$0	-\$217,072	\$0	\$0	\$0	-\$1,343,104	\$205,306	\$3,346,666	
01/01/2045	12/31/2045	\$606,813	\$0	\$0	-\$1,086,185	\$0	-\$217,864	\$0	\$0	\$0	-\$1,304,049	\$175,386	\$2,824,816	
01/01/2046	12/31/2046	\$606,813	\$0	\$0	-\$1,036,814	\$0	-\$218,210	\$0	\$0	\$0	-\$1,255,024	\$146,292	\$2,322,897	
01/01/2047	12/31/2047	\$606,813	\$0	\$0	-\$991,163	\$0	-\$218,532	\$0	\$0	\$0	-\$1,209,695	\$118,255	\$1,838,270	
01/01/2048	12/31/2048	\$606,813	\$0	\$0	-\$954,586	\$0	-\$219,314	\$0	\$0	\$0	-\$1,173,900	\$90,952	\$1,362,135	
01/01/2049	12/31/2049	\$606,813	\$0	\$0	-\$919,598	\$0	-\$220,066	\$0	\$0	\$0	-\$1,139,664	\$64,099	\$893,383	
01/01/2050	12/31/2050	\$606,813	\$0	\$0	-\$877,438	\$0	-\$220,490	\$0	\$0	\$0	-\$1,097,928	\$37,898	\$440,166	
01/01/2051	12/31/2051	\$606,813	\$0	\$0	-\$838,386	\$0	-\$221,096	\$0	\$0	\$0	-\$1,059,482	\$12,509	\$6,000	









**Version Updates**

v20220701p

Version	Date updated
v20220701p	07/01/2022

## TEMPLATE 7

v20220701p

### 7a - Assumption/Method Changes for SFA Eligibility

File name: *Template 7 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (7)a. of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

*Sheet 7a of Template 7 is not required if the plan is eligible for SFA under § 4262.3(a)(2) (MPRA suspensions) or § 4262.3(a)(4) (certain insolvent plans) of PBGC's special financial assistance regulation.*

*Sheet 7a of Template 7 is not required if the plan is eligible based on a certification of plan status completed before January 1, 2021.*

*Sheet 7a of Template 7 is not required if the plan is eligible based on a certification of plan status completed after December 31, 2020 but reflects the same assumptions as those in the pre-2021 certification of plan status.*

Provide 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 brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable.

This table should identify all changed assumptions/methods (including those that are reflected in the Baseline provided in Template 5A or Template 5B) and should be an abbreviated version of information provided in Section D, Item (6)a. of the SFA filing instructions.

For example, if the mortality assumption used in the pre-2021 certification of plan status is the RP-2000 mortality table, and the plan proposes to change to the Pri-2012(BC) table, complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used in showing the plan's eligibility for SFA (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	RP-2000 mortality table	Pri-2012(BC) mortality table	Prior assumption is outdated. New assumption reflects more recently published experience for blue collar workers.

Add one line for each assumption/method that has changed from that used in the most recent certification of plan status completed prior to 1/1/2021.

Since this Template 7a is intended as an abbreviated version of more detailed information provided in Section D, Item (6)a. of the SFA filing instructions, it is not necessary to include full tables of rates at every age (e.g., for retirement, turnover, etc.). Instead, a high level description that focuses on what aspect of the assumption/method has changed is preferred.

**Template 7 - Sheet 7a**  
**Assumption/Method Changes - SFA Eligibility**

v20220701p

## PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		
PN:		

Brief description of basis for qualifying for SFA (e.g., critical and declining status in 2020, insolvent plan, critical status and meet other criteria)	
--	--

[illegible]

## TEMPLATE 7

v20220701p

### 7b - Assumption/Method Changes for SFA Amount

File name: *Template 7 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

#### Instructions for Section C, Item (7)b. of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

Provide a table identifying which assumptions/methods used in determining the amount of SFA differ from those used in the pre-2021 certification of plan status (except the non-SFA and SFA interest rates) and brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable.

Please 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 guidance on Special Financial Assistance Assumptions.

This table should identify all changed assumptions/methods except for the interest rates (including those that are reflected in the Baseline provided in Template 5A or Template 5B) and should be an abbreviated version of information provided in Section D, Item (6)b. of the SFA filing instructions.

For example, if the mortality assumption used in the pre-2021 certification of plan status is the RP-2000 mortality table, and the plan proposes to change to the Pri-2012(BC) table, complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	RP-2000 mortality table	Pri-2012(BC) mortality table	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.

For example, assume the plan is projected to be insolvent in 2029 in the pre-2021 certification of plan status. The plan changes its CBU assumption by extending the assumption to the later projection years 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 guidance on Special Financial Assistance Assumptions. Complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
CBU Assumption	Decrease from most recent plan year's actual number of CBUs by 2% per year to 2028	Same number of CBUs for each projection year to 2028 as shown in (A), then constant CBUs for all years after 2028.	Original assumption does not address years after original projected insolvency in 2029. Proposed assumption uses acceptable extension methodology.

Add one line for each assumption/method that has changed from that used in the most recent certification of plan status completed prior to 1/1/2021.

Since this Template 7b is intended as an abbreviated version of more detailed information provided in Section D, Item (6)b. of the SFA filing instructions, it is not necessary to include full tables of rates at every age (e.g., for retirement, turnover, etc.). Instead, a high level description that focuses on what aspect of the assumption/method has changed is preferred.

Template 7 - Sheet 7b  
Assumption/Method Changes - SFA Amount

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:	ABGW	
EIN:	23-6265658	
PN:	001	

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	SOA RP-2014 Blue Collar Mortality adjusted to 2006 and projected generationally with Scale MP-2018.	SOA RP-2014 Blue Collar Mortality adjusted to 2006 and projected generationally with Scale MP-2021.	New assumption updates the projection scale in accordance with PBGC's Acceptable Assumption Change guidelines.
Administrative Expense Assumption	No increases assumed in future years	2.40% annual increase in non-PBGC premium expenses; 3% annual increase in PBGC premiums, adjusted for 2031 rate increase	Original assumption did not address years after projected insolvency in 2029 (from 2020 zone certification). Proposed assumption reflects PBGC premium increases based on National Average Wage, and all other expense increases on projected COLA. Annual non-PBGC expenses are capped at \$185,000, for years on and after 2033.
CBU Assumption (months worked)	No increase/decrease assumed. Each active employee assumed to work 11 months per year.	No increase/decrease assumed. Total months worked established at 1,632 (actual months for 2023).	Original assumption from the 2020 PPA zone certification did not extend beyond the projected year of insolvency. Proposed assumption is supported by historical data (see SFA_App_ABGW_2nd_App, page 9).



**Version Updates**

v20220802p

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

TEMPLATE 8

File name: *Template 8 Plan Name* , where "Plan Name" is an abbreviated version of the plan name.

v20220802p

Contribution and Withdrawal Liability Details

Provide details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount. This should include total contributions, contribution base units (including identification of the base unit used (i.e., hourly, weekly)), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams. For withdrawal liability, separately show amounts for currently withdrawn employers and for future assumed withdrawals. Also provide the projected number of active participants at the beginning of each plan year.

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. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

PLAN INFORMATION

Abbreviated Plan Name:	ABGW
EIN:	23-6265658
PN:	001

Unit (e.g. hourly, weekly)	Months
----------------------------	--------

All Other Sources of Non-Investment Income
--

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
12/31/2022	12/31/2023	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2024	12/31/2024	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2025	12/31/2025	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2026	12/31/2026	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2027	12/31/2027	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2028	12/31/2028	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2029	12/31/2029	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2030	12/31/2030	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2031	12/31/2031	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2032	12/31/2032	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2033	12/31/2033	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2034	12/31/2034	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2035	12/31/2035	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2036	12/31/2036	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2037	12/31/2037	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2038	12/31/2038	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2039	12/31/2039	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2040	12/31/2040	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2041	12/31/2041	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2042	12/31/2042	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2043	12/31/2043	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2044	12/31/2044	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2045	12/31/2045	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2046	12/31/2046	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2047	12/31/2047	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2048	12/31/2048	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2049	12/31/2049	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2050	12/31/2050	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114
01/01/2051	12/31/2051	\$790,433	1,632	\$484.33	\$0	\$0	\$0	\$0	\$0	114

\* Total contributions shown here should be contributions based upon CBUs and should not include items separately shown in any columns under "All Other Sources of Non-Investment Income."

Version Updates

v20230727

Version	Date updated
v20230727	07/27/2023

**TEMPLATE 10**  
**Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries**

v20230727

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	<div> <div>Age</div> <div>55</div> <div>56</div> <div>57</div> <div>58</div> <div>59</div> <div>60+</div> </div> <div> <div>Actives</div> <div>10%</div> <div>20%</div> <div>30%</div> <div>40%</div> <div>50%</div> <div>100%</div> </div>	Same as Pre-2021 Zone Cert	Same as baseline	No Change

Add additional lines if needed.  
 \*<https://www.pbgc.gov/sites/default/files/sfa/sfa-assumptions-guidance.pdf>

PLAN INFORMATION

Abbreviated Plan Name:	ABGW
EIN:	23-6265658
PN:	001

	(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 <a href="#">SFA Assumption Guidance</a>	Comments
SFA Measurement Date	2020AVR_ABGW.pdf	N/A	12/31/2022	Same as Baseline	N/A	
Census Data as of	2020Zone20200330_ABGW.pdf	01/01/2020	01/01/2022	Same as Baseline	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2020Zone20200330_ABGW.pdf, pg. 7	BC RP-2014 Adjusted to 2006 Mortality Table	Same	Same as Baseline	No Change	
Mortality Improvement - Healthy	2020Zone20200330_ABGW.pdf, pg. 7	Scale MP 2018	Scale MP 2021	Same as Baseline	Acceptable Change	
Base Mortality - Disabled	2020Zone20200330_ABGW.pdf, pg. 7	BC RP-2014 Adjusted to 2006 Mortality Table	Same	Same as Baseline	No Change	
Mortality Improvement - Disabled	2020Zone20200330_ABGW.pdf, pg. 7	Scale MP 2018	Scale MP 2021	Same as Baseline	Acceptable Change	
Retirement - Actives	2020AVR_ABGW.pdf, pgs. 42 and 44	Later of age 65 or 5th anniversary of plan participation	Same	Same	No Change	
Retirement - TVs	2020AVR_ABGW.pdf, pgs. 42 and 44	Same as Retirement-Active	Same	Same	No Change	
Turnover	2020Zone20200330_ABGW.pdf, pg. 7	Please refer to "Turnover" tab	Same	Same	No Change	
Disability	2020Zone20200330_ABGW.pdf, pg. 7	Rates of Disablement in accordance with the 1955 United Auto Workers Table.	Same	Same	No Change	
Optional Form Elections - Actives	2020AVR_ABGW.pdf, pg. 42	Straight Life Annuity	Same	Same	No Change	
Optional Form Elections - TVs	2020AVR_ABGW.pdf, pg. 42	Straight Life Annuity	Same	Same	No Change	
Marital Status	Not disclosed	80% married	Same	Same	No Change	
Spouse Age Difference	Not disclosed	Males are 3 years older than females	Same	Same	No Change	
Active Participant Count	2020Zone20200330_ABGW.pdf, pg. 6	Assumed to remain constant	Same	Same as Baseline	No Change	
New Entrant Profile	ABGW_Checklist_Section_D_narrative.pdf, pages 10-12	The new entrant profile reflects experience from the preceding plan year. It is assumed that each participant exiting the Plan is replaced by a new entrant.	See "New Entrant Profile" section of Section Section D narrative	Same	Acceptable Change	
Missing or Incomplete Data	N/A	N/A	N/A	N/A	No Change	
"Missing" Terminated Vested Participant Assumption	N/A	N/A	N/A	N/A	No Change	
Treatment of Participants Working Past Retirement Date	Not disclosed	Continued accruals; participants given Suspension of Benefits Notice	Same	Same	No Change	
Assumptions Related to Reciprocity	N/A	N/A	N/A	N/A	No Change	
Other Demographic Assumption 1						
Other Demographic Assumption 2						
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200330_ABGW.pdf, pg. 6	Active membership and CBUs assumed to remain constant at 11 months per active member	Same	1,632 CBUs remaining constant through 2051. Detailed and supported by historical data (see SFA App_ABGW_2nd_App.pdf, page 9)	Generally Acceptable Change	
Contribution Rate	2020Zone20200330_ABGW.pdf, pg. 6	Contribution rates as established in Rehabilitation Plan	Monthly contribution rates in effect 1/1/2021, based on CBA in effect for period 1/1/2017-12/31/2021 (\$486.02 for Glen-Gery, \$475.52 for Siles & Hart)	Same as Baseline	Acceptable Change	
Administrative Expenses	2020Zone20200330_ABGW.pdf, pg. 7	Based on actual expenses paid in prior year with no future increases	Same	See SFA App_ABGW_2ndApp.pdf, pages 6-8.	Other Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	N/A	None	None	None		There has never been a withdrawal liability assessed in the plan
Assumed Withdrawal Payments -Future Withdrawals	N/A	None	None	None		There has never been a withdrawal liability assessed in the plan
Other Assumption 1						
Other Assumption 2						
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	Not disclosed	Beginning of month	Same	Same		Retroactive adjustments for benefit remediation totalling 243,337 were paid in 2023. Details provided to PBGC on 1/13/2025.
Contribution Timing	Not disclosed	Mid-year	Same	Same		
Withdrawal Payment Timing	N/A	N/A	N/A	N/A		
Administrative Expense Timing	Not disclosed	Mid-year	Same	Same		
Other Payment Timing						

Create additional rows as needed.

Age	Male	Female
20	22.50%	30.00%
25	18.75%	26.25%
30	15.00%	22.50%
35	12.00%	18.00%
40	9.00%	13.50%
45	6.00%	9.00%
50	3.00%	4.50%
55	0.00%	0.00%