August 25, 2026

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

Submitted via email to multiemployerprogram@pbgc.gov

Subject: Special Financial Assistance Application of the Bricklayers and Stonemasons Local Union 2 Pension Plan

Dear Sir or Madam:

The Bricklayers and Stonemasons Local Union 2 Pension Plan ("Fund" or "Plan") hereby submits this application for Special Financial Assistance ("SFA") in accordance with section 4262 of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, and the Pension Benefit Guaranty Corporation's SFA final rule, 29 CFR Part 4262.

The Plan's application contains information supporting the Plan's (1) eligibility to apply for SFA and (2) request for ***$15,043,505*** in SFA as of the Plan's SFA measurement date (i.e., January 31, 2023).

This document is intended to serve as the Plan's "Special Financial Assistance Application" required under Section D of the General Instructions for Multiemployer Plans Applying for SFA ("Instructions").

We appreciate your consideration of this request.

For any questions about this filing, please contact Ben Ablin, Plan Actuary, via phone at 919.824.1799 or via email at ben.ablin@horizonactuarial.com.

Sincerely,

Phillip Husband
Union Trustee

Scott Pritchett
Management Trustee

Alan Hood
Union Trustee

Table of Contents

Section A: Plan Identifying Information

(1)	Plan name	Bricklayers and Stonemasons Local Union 2 Pension Plan
(2)	Employer identification number (EIN)	54-6124583
(3)	Plan number (PN)	001
(4)	Notice filer name	Ben Ablin Horizon Actuarial Services, LLC 8601 Georgia Avenue, Suite 905 Silver Spring, MD 20910 919.824.1799 ben.ablin@horizonactuarial.com
(5)	Role of filer	Plan Actuary
(6)	Total amount requested	$15,043,505

Section B: Plan Documents

(1) Plan Documentation

a. Most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any).

Attached File(s):
2014 Restated Plan Document - BAC2VA

b. Most recent trust agreement or restatement of the trust agreement and all amendments adopted since the last restatement (if any).

Attached File(s):
2006 Restated Trust Agreement - BAC2VA
2006 Restated Trust Agreement 1st amend - BAC2VA
2006 Restated Trust Agreement 2nd amend - BAC2VA

c. Most recent IRS determination letter.

Attached File(s):
IRS Determination Lttr (07.06.15) - BAC2VA

(2) Actuarial Valuation Reports

Attached File(s):
2018AVR BAC2VA
2019AVR BAC2VA
2020AVR BAC2VA
2021AVR BAC2VA
2022AVR BAC2VA
2023AVR BAC2VA

(3) Rehabilitation Plan or Funding Improvement Plan

Attached File(s):
Rehab Plan BAC2VA

(4) Form 5500

Attached File(s):
2021Form5500 BAC2VA

(5) Zone Certifications

Attached File(s):
2018Zone20180727 BAC2VA
2019Zone20190726 BAC2VA
2020Zone20200728 BAC2VA
2021Zone20210728 BAC2VA
2022Zone20220727 BAC2VA

(6) Account Statements

Attached File(s):
Checking 1.31.2023 - BAC2VA
Custodian 1.31.2023 - BAC2VA

(7) Plan's Financial Statement

Attached File(s):
InterimFinancialReport BAC2VA #2

(8) Withdrawal Liability Documentation

Attached File(s):
WDL BAC2VA

(9) Death Audit

Any known deaths that occurred before the date of the census data used for SFA purposes were reflected for SFA calculation purposes.

Attached File(s):
Death Audit BAC2VA

(10) Automated Clearing House (ACH) Vendor/Miscellaneous Payment Enrollment Form and Required Notarized Bank Letter

Attached File(s):
Notarized Bank Ltr BAC2VA

Section C: Plan Data

(1) Form 5500 projection

The Plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB, therefore this is not required.

(2) Contributing Employers

The Plan has less than 10,000 participants, therefore this is not required.

(3) Historical Plan Information

Attached File(s):
Template 3 BAC2VA #2.xlsx

(4) SFA Determination

The Plan is not a "MPRA plan" under 29 CFR § 4262.4(a)(3); therefore, SFA was not calculated under the "increasing assets method" or "present value method". As a result, additional information was not disclosed in Template 4A, as described in Addendum D of the Instructions, and Template 4B is not required.

Attached File(s):
Template 4A BAC2VA #2.xlsx

(5) Baseline Details

Attached File(s):
Template 5A BAC2VA #2.xlsx

(6) Reconciliation Details

Attached File(s):
Template 6A BAC2VA #2.xlsx

(7) Assumption/Method Changes

a. Assumptions for SFA Eligibility

The Plan is eligible for SFA based on 29 CFR § 4262.3(a)(1). In addition, the Plan's eligibility for SFA is based on the certification of the Plan's status as of May 1, 2020, dated July 28, 2020. Therefore, as per PBGC instructions, this is not required.

b. Assumptions for Determining Amount of SFA

Attached File(s):
Template 7 BAC2VA #2.xlsx

(8) Contributions and Withdrawal Liability Details

Attached File(s):
Template 8 BAC2VA #2.xlsx

(9) Participant Data

The Plan has less than 350,000 participants, therefore this is not required.

(10) Assumption Summaries

Attached File(s):
Template 10 BAC2VA #2.xlsx

Section D: Plan Statements

(1) Cover Letter

The Plan is not a "MPRA plan" under 29 CFR § 4262.4(a)(3); therefore, a cover letter is not required.

(2) Plan Sponsor and Authorized Representatives

The contact information for the plan sponsor and authorized representatives are provided below:

Plan Sponsor

Board of Trustees of the
Bricklayers and Stonemasons Local Union 2 Pension Plan
c/o Lawrence C. Musgrove Associates
PO Box 13487
Roanoke, VA 24034-3487
(412) 471-2885
mshockley@musgroveassoc.com

Plan Administrator

Michael Shockley
Bricklayers and Stonemasons Local Union 2 Pension Plan
c/o Lawrence C. Musgrove Associates
PO Box 13487
Roanoke, VA 24034-3487
(412) 471-2885
mshockley@musgroveassoc.com

Plan Legal Counsel

Charles W. Gilligan
O'Donoghue & O'Donoghue
5301 Wisconsin Avenue NW, Suite 800
Washington, DC 20015
(202) 362-0041
cgilligan@odonoghuelaw.com

Plan Actuary

Ben Ablin
Horizon Actuarial Services, LLC
8601 Georgia Avenue, Suite 905
Silver Spring, MD 20910
(919) 824-1799
Ben.ablin@horizonactuarial.com

(3) Eligibility Criteria

The Plan satisfies the eligibility requirements for a critical and declining status plan under 29 CFR § 4262.3(a)(1).

(4) Priority Status

This information is not applicable since the Plan's application was submitted after March 11, 2023.

(5) Narrative Describing Future Contribution Assumptions

For the purpose of determining the amount of SFA, future contribution income to the Plan is assumed to come from employer contributions. Employer contributions come from participating employers and reciprocal contributions. The assumptions used can be found below. Supporting detail for each of these assumptions can be found in the Plan's response to Section D, Item (6).

Employer Contributions

Annual employer contributions were determined by multiplying employer contribution rates by hours worked for a given year and adding settlement agreement contributions as applicable.

Contribution Rates: The average contribution rate used in the determination of the amount of SFA is $3.54 per hour for the SFA coverage period from January 31, 2023 through April 30, 2051.

Contribution Base Units: Actual CBUs were 89,978 hours for the plan year ending April 30, 2022. Future CBUs are assumed to decline from this level by 3.0% per year for 10 years and by 1.0% per year thereafter.

Settlement Agreement Contributions: The Plan has entered into a settlement agreement with an employer to pay for delinquent contributions. Future employer contributions reflect anticipated payments from a settlement agreement for delinquent contributions. Specifically, for the period after the measurement date, $4,918.18 was paid each month from February 2023 through December 2023, and a final payment of $57,759.09 was also made in December 2023.

(6)a Rationale for Assumption Changes: SFA Eligibility Purposes

The Plan is eligible for SFA based on 29 CFR § 4262.3(a)(1). In addition, the Plan's eligibility for SFA is based on the certification of the Plan's status as of May 1, 2020, dated July 28, 2020.

(6)b Rationale for Assumption Changes: Determining Amount of SFA

The actuarial assumptions and methods used to determine the amount of SFA were the same as those used in the Plan's most recently completed certification of plan status before January 1, 2021, except as identified below.

1. **Non-Disabled Life Mortality**
   - 2020 zone certification
     - RP-2000 Employees and Healthy Annuitant Mortality; no provision was made for future mortality improvement.
   - SFA calculations
     - Pri-2012 amount-weighted Blue Collar mortality tables for employees, retirees, and contingent survivors with MP-2021 generational projection.
   - Reason for change
     - Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.

2. **Disabled Life Mortality**
   - 2020 zone certification
     - Male and female base mortality tables in accordance with Revenue Ruling 96-7; no provision was made for future mortality improvement.
   - SFA calculations
     - Pri-2012 amount-weighted mortality tables for disabled retirees with MP-2021 generational projection.
   - Reason for change
     - Original assumption is outdated. New assumption reflects more recently published experience for disabled retirees.

3. **Interest Rates**
   - 2020 zone certification – 7.50%
   - SFA calculations – 5.93% non-SFA interest rate and 3.90% SFA interest rate.
   - Reason for change – Per PBGC Regulations 4262.4(e)(1) and 4262.4(e)(2).

4. **Administrative Expenses**
   - 2020 zone certification
     - Future annual expenses were assumed to be $188,000 per year in the credit balance projection and $169,621 in the plan year ending April 30, 2021, increasing 3.5% per year in the projection of the market value of assets.
   - SFA calculations
     - Non-PBGC Premium Expenses: Assumed to be $111,000 in the plan year ending April 30, 2023, increasing 2% per year. Includes

a one-time expense of $60,000 for the plan year ending April 30, 2026 related to SFA application fees.
    - PBGC Premium Expenses: Assumed based on projected participant counts, published premium rates of $32 (2022), $35 (2023), $37 (2024), $39 (2025), $40 (2026), $52 (2031), and 2% annual increases in all other years.
    - Total projected administrative expenses for each future year were capped at 15% of projected annual benefit payments starting with the plan year ending April 30, 2032.
- Reason for change
    - The original assumption was outdated. Expenses, especially administrator fees, declined after the hiring of a new administrator effective during the plan year ending April 30, 2022. The updated assumption is based on the actual experience for plan year ended April 30, 2024, adjusted for inflation back to the plan year ended April 30, 2023 and better reflects anticipated experience based on current service provider and other fees.

5. <u>Contribution Base Units (CBUs) / Employer Contributions</u>

- 2020 zone certification
    - Future annual employer contributions were assumed to be the same as actual employer contributions for plan year ending April 30, 2020 ($449,843) each year in the future.
    - Future annual contribution base units were assumed to be the same as actual hours worked for the plan year ending April 30, 2020 (131,713) each year in the future.
    - Future active headcount was assumed to remain level in the future.
- SFA calculations
    - Future employer contributions are based on projected contribution base units multiplied by an hourly contribution rate of $3.54.
        - Hourly rate of $3.67 represents the negotiated contribution rate as of July 9, 2021 for the Plan's two contributing employers (no future increases bargained as of this date).
        - Hourly rate of ($0.13) represents an assumption for future net reciprocal contributions into and out of the Plan.
    - Future employer contributions reflect anticipated payments from a settlement agreement for delinquent contributions. Specifically, for the period after the measurement date, $4,918.18 was paid each month from February 2023 through December 2023, and a final payment of $57,759.09 was also made in December 2023.

- Actual contribution base units for plan year ending April 30, 2022 were 89,978 hours. Future contribution base units are assumed to decline at a rate of 3% per year for 10 years and 1% per year thereafter.
- The actual number of active participants as of May 1, 2022 is 48. The number of active participants is assumed to decline at a rate of 3% per year for 10 years and 1% per year thereafter.

- Reason for change
  - The old assumption is no longer reasonable for purposes of determining the amount of SFA. The active population and CBU decline assumption represent anticipated industry decline based on historical decline (see Template 3 provided with this application for more detail). The contribution rate used is a reasonable average based on bargained contribution rates as of July 9, 2021 and includes a provision for future net reciprocal contributions based on the average level of historical reciprocal contributions from May 1, 2021 through April 30, 2024 (only years where reciprocal contributions could be accurately separated from negotiated contributions). Future assumed contributions also reflect the terms of a settlement agreement entered into with a contributing employer.

6. **Future Service Earned by Active Participants**

- 2020 zone certification
  - Based on actual hours worked by each active participant in the plan year ending prior to the underlying actuarial valuation measurement date.
- SFA calculations
  - Each active participant is assumed to work 1,868 hours per year.
- Reason for change
  - Assuming each active participant works the same number of hours as the plan year prior to the valuation date is not reasonable for the purposes of determing the amount of SFA given the small population.
  - New assumption reflects hours worked by all participants that earned a benefit during the year preceding the valuation date - including both active participants and inactive participants (particularly working retirees).

7. **Terminated Vested Participants**

- 2020 zone certification
  - All terminated vested participants were included in the valuation. No actuarial increase was given for those over age 62.

- SFA calculations
  - Actuarial increases were included for terminated vested participants for commencement after age 62.
- Reason for change – Reflect the plan document and administrative practices.

8. <u>**New entrants**</u>

- 2020 zone certification
  - Based on a simple roll forward projection. No new entrants explicitly assumed.
- SFA calculations
  - Open group projection with new entrants based on the characteristics of actual new entrants over the two plan year period from May 1, 2020 through April 30, 2022 (data for earlier years was unavailable).
- Reason for change
  - 2020 zone certification did not utilize a new entrant profile. Details of the new entrant profile are shown below.

Age	Count	Percent Male	Vesting Service	Benefit Service	Monthly Accrued Benefit	Future Benefit Service
Bonafide New Entrants						
30	3	100%	1.0	0.6	12	1.1
40	2	100%	1.0	0.6	12	1.1
Rehires						
30	1	100%	7.5	9.7	30	1.1
50	2	100%	7.5	9.7	30	1.1
60	1	100%	7.5	9.7	30	1.1

(7) Reinstatement of Suspended Benefits

This information is not applicable since the Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA.

Section E: Checklist, Certifications, and SFA-Related Plan Amendments

(1) SFA Application Checklist

Attached File(s):
App Checklist BAC2VA #2

(2) SFA Eligibility Certification and Supporting Information for Critical and Declining Plan

The Plan is eligible for SFA based on 29 CFR § 4262.3(a)(1). In addition, the Plan's eligibility for SFA is based on the certification of the Plan's status as of May 1, 2020, dated July 28, 2020. See the Plan's response to Section B, Item (5) for additional information.

(3) SFA Eligibility Certification and Supporting Information for Critical Plan

The Plan is not claiming eligibility under 29 CFR § 4262.3(a)(3), therefore this information is not required.

(4) Priority Status

The Plan is not filing an application on or before March 11, 2023, therefore this information is not required.

(5) SFA Amount Certification

The Plan is not a "MPRA plan" under 29 CFR § 4262.4(a)(3); therefore, the additional information under items b., c., and d. of Section E, Item (5) were not required to be included in the certification.

Attached File(s):
SFA Amount Cert BAC2VA #2

(6) Fair Market Value Certification

Attached File(s):
FMV Cert BAC2VA #2

(7) Executed Plan Amendment for SFA Compliance

Attached File(s):
Compliance Amend BAC2VA

(8) Proposed Plan Amendment to Reinstate Benefits

The Plan has not suspended benefits under section 305(e)(9) or section 4245(a) of ERISA, therefore this information is not required.

(9) Executed Plan Amendment to Rescind Partition Order

The Plan was not partitioned under section 4233 of ERISA, therefore this information is not required.

(10) Penalty of Perjury Statement

Attached File(s):
Penalty BAC2VA #2

SFA Amount Certification

Section E, Item (5) of the Instructions

This is a certification that the requested amount of special financial assistance ("SFA") specified in this application ($15,043,505) is the amount to which the Bricklayers and Stonemasons Local Union 2 Pension Plan (the "Plan" or "Fund") is entitled under section 4262(j)(1) of ERISA and Pension Benefit Guaranty Corporation's ("PBGC") final rule (29 CFR part 4262).

At the request of the Board of Trustees of the Fund, Horizon Actuarial Services, LLC ("Horizon Actuarial") has performed the calculation of the amount of SFA as part of the Plan's application for SFA. The calculation of the amount of SFA shown in the Plan's application for SFA may not be applicable for any other purposes.

The "base data" used in determining the amount of SFA include the Plan's: (a) SFA measurement date of January 31, 2023; (b) participant census data as of May 1, 2022 as used in the Plan's actuarial valuation as of May 1, 2022 as modified to reflect the results of the Plan and PBGC's death audit; and (c) non-SFA interest rate of 5.93% and SFA interest rate of 3.90% as prescribed under 29 CFR § 4262.4(e)(1) and (2), respectively.

This certification is based on information and data provided by the Board of Trustees of the Fund and other persons or organizations designated by the Board of Trustees of the Fund. We did not perform an audit of the financial and participant census data provided to us, but we have reviewed the data for reasonableness for the purpose of this certification. We have relied on all information provided as being complete and accurate. The data was further adjusted to reflect the results of the Plan and PBGC's death audits.

In general, the actuarial assumptions and methods used to determine the amount of SFA are the same as those used in the certification of the Plan's status as of May 1, 2020. Assumptions that were changed for purposes of determining the amount of SFA include: interest rates, base mortality, mortality improvement projection scale, operating expenses, new entrant profile, contribution rates, contribution base units ("CBUs"), and late retirement factors for terminated vested participants. See the pages following this certification for additional information regarding the actuarial assumptions and methods used.

This certification was prepared in accordance with generally recognized and accepted actuarial principles and practices, as well as the provisions under 29 CFR §4262.4 of PBGC's final rule. The calculations underlying this certification are based upon actuarial projections of assets for the current and succeeding plan years. These calculations are performed using actuarial models, the intended purpose of which is the estimation and projection of the Plan's assets, employer contributions, withdrawal liability payments, benefit payments, operating expenses, and other related information summarized herein.

SFA Amount Certification

Section E, Item (5) of the Instructions

I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. To the best of my knowledge, the information supplied herein is complete and accurate. Each prescribed assumption for determining the amount of 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.

Ben Ablin, ASA, EA, MAAA
Horizon Actuarial Services
8601 Georgia Avenue, Suite 905
Silver Spring, MD 20910

Phone Number: (919) 824-1799
Enrollment Number: 26-07725
Date: August 25, 2026

Actuarial Assumptions Used to Determine Amount of SFA

1. **Non-Disabled Life Mortality**

   Pri-2012 amount-weighted Blue Collar mortality tables for employees, retirees, and contingent survivors with MP-2021 generational projection.

2. **Interest Rate**

   5.93% non-SFA interest rate and 3.90% SFA interest rate.

3. **Administrative Expenses**

   Non-PBGC Premium Expenses: Assumed to be $111,000 in the plan year ending April 30, 2023, increasing 2% per year. Includes a one-time expense of $60,000 for the plan year ending April 30, 2026 related to SFA application fees.

   PBGC Premium Expenses: Assumed based on projected participant counts, published premium rates of $32 (2022), $35 (2023), $37 (2024), $39 (2025), $40 (2026), $52 (2031), and 2% annual increases in all other years.

   Total projected administrative expenses for each future year were capped at 15% of projected annual benefit payments starting with the plan year ending April 30, 2032.

4. **Withdrawal Liability**

   No withdrawal liability payments assumed.

5. **Contribution Base Units (CBUs) / Employer Contributions**

   Future employer contributions are based on projected contribution base units multiplied by an hourly contribution rate of $3.54.

   - Hourly rate of $3.67 represents the negotiated contribution rate as of July 9, 2021 for the Plan's two contributing employers (no future increases bargained as of this date).
   - Hourly rate of ($0.13) represents an assumption for future net reciprocal contributions into and out of the Plan.

   Future employer contributions reflect anticipated payments from a settlement agreement for delinquent contributions. Specifically, for the period after the measurement date, $4,918.18 was paid each month from February 2023 through December 2023, and a final payment of $57,759.09 was also made in December 2023.

   Actual contribution base units for plan year ending April 30, 2022 were 89,978 hours. Future contribution base units are assumed to decline at a rate of 3% per year for 10 years and 1% per year thereafter.

   The actual number of active participants as of May 1, 2022 is 48. The number of active participants is assumed to decline at a rate of 3% per year for 10 years and 1% per year thereafter.

6. **Termination**

   Sarason T-11 Table

7. **Disabled Life Mortality**

   Pri-2012 amount-weighted mortality tables for disabled retirees with MP-2021 generational projection.

8. **Disability Rates**

   1985 Pension Disability Table Class I Rates.

9. **Retirement**

   Age 62.

10. **Terminated Vested Participants**

    Actuarial increases were included for terminated vesteds for commencement after age 62.

11. **Married Assumptions**

    The percent married assumption was 75% for males and females. Male spouses were assumed to be 3 years older than female participants. Female spouses were assumed to be 3 years younger than male participants.

12. **Assumed Form of Payment**

    100% of active and terminated vested participants assumed to elect the Straight Life Annuity form of payment.

13. **Future Service Earned by Active Participants**

    Each active participant is assumed to work 1,868 hours per year.

14. **New Entrants**

    Open group projection with new entrants based on the characteristics of actual new entrants over the two plan year period from May 1, 2020 through April 30, 2022.

Age	Count	Percent Male	Vesting Service	Benefit Service	Monthly Accrued Benefit	Future Benefit Service
			Bonafide New Entrants			
30	3	100%	1.0	0.6	12	1.1
40	2	100%	1.0	0.6	12	1.1
			Rehires			
30	1	100%	7.5	9.7	30	1.1
50	2	100%	7.5	9.7	30	1.1
60	1	100%	7.5	9.7	30	1.1

15. Participant Data

The participant data used for this SFA application was the participant data as of May 1, 2022 and was obtained from the Plan Administrator. It has been adjusted to reflect the results of the Plan and PBGC's death audits. The participant counts used in the final census data used in the application are as follows:

Current retirees and beneficiaries:	166
Terminated vested:	204
Actives:	48
Total:	418

16. Cash Flow Timing

Contribution income, benefit payments, and operating expenses are all assumed to be paid as of the middle of the year.

17. Missing or Incomplete Data

There was no missing or incomplete data.

18. Excluded Participants

There were no plan participants excluded from the projections, other than those identified in the "Description of How PBGC's Independent Death Audit (IDA) is Reflected" section below.

19. **Description of How PBGC's Independent Death Audit (IDA) is Reflected**

The list below describes how the various categories of findings in PBGC's IDA were reflected for SFA purposes.

- Pre-census DOD - has known beneficiary
  - Participant removed from census and beneficiary added.
  - Beneficiary (projected benefit) benefit valued.

- Pre-census DOD - no beneficiary
  - Participant removed from census and no beneficiary was added.
  - No projected benefit valued.

Notwithstanding the above, assumed spouses of deceased terminated vesteds with a late retirement factor (LRF) greater than 1.0 and deceased terminated vested with LRF greater than 1.0 who died between the census & measurement date were removed from the data and valuation with no benefit valued.

Penalty of Perjury Statement Pursuant to PBGC Regulation §4262.6(b)

Plan Name: Bricklayers and Stonemasons Local Union 2 Pension Plan

EIN/PN: 54-6124583/001

Under penalties 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 Bricklayers and Stonemasons Local Union 2 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.

Philip Husband
Union Trustee

Scott Pritchett
Management Trustee

Alan Hood
Union Trustee

Date: August 25, 2026

Fair Market Value Certification

This is a certification from the Board of Trustees of the Bricklayers and Stonemasons Local Union 2 Pension Plan (the "Plan") to the accuracy of the amount of the fair market value of assets as of January 31, 2023 (the SFA measurement date).

The fair market value of assets as of January 31, 2023 of $9,672,313 is supported by the Plan's interim financial statements as of January 31, 2023 prepared by the Plan's accountant, Novak Francella CPAs, LLC. These financial statements can be found in the Plan's revised SFA application in the attachment labeled ***InterimFinancialReport BAC2VA #2*** and they include a reconciliation of the fair market value of assets from April 30, 2022 to January 31, 2023 (i.e., from the date of the most recent audited plan financial statements to the SFA measurement date). Note that receivable contributions totaling $14,755 related to settlement contributions were excluded from the asset value, since those contributions are already reflected in projected contributions.

For further support, please see the Plan's investment and bank account statements as of January 31, 2023, which can be found in the Plan's initial SFA application in the attachments labeled ***Checking 1.31.2023 - BAC2VA*** and ***Custodian 1.31.2023 - BAC2VA***.

Based on the above, we hereby certify the accuracy of the amount of the fair market value of assets as of January 31, 2023, as specified in this application.

Board of Trustees of the Bricklayers and Stonemasons Local Union 2 Pension Plan

Phillip Husband
Union Trustee

Scott Pritchett
Scott Pritchett
Management Trustee

Alan Hood
Union Trustee

Date: August 25, 2026

Application Checklist

v20240717p

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

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

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded:

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

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

Instructions for specific columns:

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

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

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

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version	Date updated

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: Bricklayers and Stonemasons Local Union 2 Pension Plan

EIN: 54-6124583

PN: 001

SFA Amount Requested: $15,043,505.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	Updated from initial application	N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	Lock in filed 4/3/2023	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	2014 Restated Plan Document - BAC2VA	N/A		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	2006 Restated Trust Agreement - BAC2VA 2006 Restated Trust Agreement 1st amend - BAC2VA 2006 Restated Trust Agreement 2nd amend - BAC2VA	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	IRS Determination Lttr (07.06.15) - BAC2VA	N/A		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	2018AVR BAC2VA 2019AVR BAC2VA 2020AVR BAC2VA 2021AVR BAC2VA 2022AVR BAC2VA 2023AVR BAC2VA	N/A	2018-2023	Most recent actuarial valuation for the plan	*YYYYAVR 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	Rehab Plan BAC2VA	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20240717p

Plan name: Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN: 54-6124583
PN: 001

SFA Amount Requested: $15,043,505.00

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 BAC2VA	N/A		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	2018Zone20180727 BAC2VA 2019Zone20190726 BAC2VA 2020Zone20200728 BAC2VA 2021Zone20210728 BAC2VA 2022Zone20220727 BAC2VA	N/A	2018-2022	Zone certification	*YYYYZoneYYYYMMDD Plan Name,* where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.	Section B, Item (5)	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.	Section B, Item (5)	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.

Application to PBGC for Approval of Special Financial Assistance (SFA) v20240717p
APPLICATION CHECKLIST

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Plan name: Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN: 54-6124583
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Plan Name = abbreviated plan name

SFA Amount Requested: $15,043,505.00

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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
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	Checking 1.31.2023 - BAC2VA Custodian 1.31.2023 - BAC2VA	N/A		Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	InterimFinancialReport BAC2VA #2	N/A	Updated from 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	WDL BAC2VA	N/A		Pension plan documents, all versions available, and all amendments signed and dated	*WDL Plan Name*
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit BAC2VA	N/A		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		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."*

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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
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	Notarized Bank Ltr BAC2VA	N/A		Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 BAC2VA #2	N/A	Updated from initial application; template included per PBGC's request even though not required	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 BAC2VA #2	N/A	Updated from initial application	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	*Template 3 Plan Name*

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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
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 <u>using the basic method</u> described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, *4A-4 SFA Details .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 BAC2VA #2	N/A	Updated from initial application	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 4A Plan Name*
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, *4A-5 SFA Details .4(a)(2)(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, *4A-5 SFA Details .4(a)(2)(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 *4B-1 SFA Ben Pmts* sheet, *4B-2 SFA Details 4(a)(2)(ii)* sheet, and *4B-3 SFA Exhaustion* 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	*Template 4B Plan Name*
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, *4A-1 Interest Rates* 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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
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SFA Amount Requested:	$15,043,505.00

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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
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, *4A-2 SFA Ben Pmts* 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, *4A-3 SFA Pcount and Admin Exp* sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	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 BAC2VA #2	N/A	Updated from initial application	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 increasing assets method, 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 increasing assets 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 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) v20240717p
APPLICATION CHECKLIST

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the present value method, 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 present value method 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 BAC2VA #2	N/A	Updated from initial application	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 6A Plan Name*

Application to PBGC for Approval of Special Financial Assistance (SFA) v20240717p

APPLICATION CHECKLIST

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Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the increasing assets method, does the application include a reconciliation of the change in the total amount of requested SFA using the increasing assets method 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 present value method, does the application include a reconciliation of the change in the total amount of requested SFA using the present value method 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: Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN: 54-6124583
PN: 001

SFA Amount Requested: $15,043,505.00

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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
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, *7a Assump Changes for Elig* 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		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, *7b Assump Changes for Amount* 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 BAC2VA #2	N/A	Updated from initial application	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 BAC2VA #2	N/A	Updated from initial application	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 8 Plan Name*

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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
20.b.	Section C, Item (8)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in *Template 8 Plan Name*
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 BAC2VA #2	N/A	Updated from initial application	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 BAC2VA #2	1	Updated from initial application; Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #22 through #29.c.).	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.	Section D, Item (1)	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	8		N/A	N/A - included as part of SFA App Plan Name

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
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PN:	001
SFA Amount Requested:	$15,043,505.00

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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
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	9	4262.3(a)(1)	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	9		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

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

v20240717p

Plan name: Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN: 54-6124583
PN: 001

SFA Amount Requested: $15,043,505.00

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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
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	10-13		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			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

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

v20240717p

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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 BAC2VA #2	N/A	Updated from initial application	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
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*

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SFA Amount Requested:	$15,043,505.00

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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
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*
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

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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
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 *www.pbgc.gov* 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	*PG Cert Plan Name*
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 BAC2VA #2	N/A	Updated from initial application	Financial Assistance Application	*SFA Amount Cert Plan Name*

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
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SFA Amount Requested:	$15,043,505.00

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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
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
35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? (iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert BAC2VA #2	N/A	Updated from 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	Compliance Amend BAC2VA	N/A		Pension plan documents, all versions available, and all amendments signed and dated	*Compliance Amend Plan Name*

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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
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*
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	*Partition Amend Plan Name*
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty BAC2VA #2	N/A	Updated from initial application	Financial Assistance Application	*Penalty Plan Name*
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii) **NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.**									
40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <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: *Template 4A Plan Name CE* . For an additional submission due to a merger, *Template 4A Plan Name Merged* , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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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 *4A-5 SFA Details .5(a)(2)(i)* . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
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, *4A-5 SFA Details .4(a)(2)(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 *4B-1 SFA Ben Pmts,* sheet *4B-2 SFA Details .4(a)(2)(ii),* and sheet *4B-3 SFA Exhaustion.* 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: *Template 4B Plan Name CE* . For an additional submission due to a merger, *Template 4B Plan Name Merged* , 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, *Template 4A (or Template 4B) Plan Name Merged* , 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	*SFA App Plan Name*

Application to PBGC for Approval of Special Financial Assistance (SFA) v20240717p
APPLICATION CHECKLIST

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Plan name: Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN: 54-6124583
PN: 001

SFA Amount Requested: $15,043,505.00

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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
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

v20240717p

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

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

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

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
49.b.	Addendum A for Certain Events Section E	Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE
Additional Information for Certain Events under § 4262.4(f) - Applicable Only to Any Mergers in § 4262.4(f)(1)(ii)									
		Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #50 through #63. If you are required to complete Checklist Items #50 through #63, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #50 through #63. All other plans should not provide any responses for Checklist Items #50 through #63.							
50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	*YYYYAVR Plan Name Merged*, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20240717p

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EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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

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

v20240717p

Plan name:	Bricklayers and Stonemasons Local Union 2 Pension Plan
EIN:	54-6124583
PN:	001
SFA Amount Requested:	$15,043,505.00

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

Summary (5/1/2022-1/31/2023)	
Assets as of 4/30/2022	10,976,685
Liabilities as of 4/30/2022	56,780
Net Assets as of 4/30/2022	10,919,905
Assets as of 1/31/2023	9,727,501
Liabilities as of 1/31/2023	40,434
Net Assets as of 1/31/2023	9,687,067
Change in Net Assets	(1,232,838)

Accruals	
Accrued Income	35,907
Contributions Receivable	35,854
Sprinkle Masonry Rec	14,755
Prepaid Benefits	0
Prepaid Expenses	0
Accounts Payable	(235)
Accounts Payable O/S Checks	(27,028)
Due to/from Investment Custodian	(13,171)

Contribution Income	263,218
Other Income	6,441
Investment Income (loss)	(241,155)
Benefits Paid	(1,142,713)
Administrative Expenses	(118,628)
Activity during (5/1/2022-1/31/2023)	(1,232,838)

1/31/23 Combined Bank/Investment Balance	9,640,986
Assets from above	9,727,501
Less Accruals	(86,515)
Assets less accruals	9,640,986
SFA Assets (Net Assets - Sprinkle Receivable)	9,672,313

Version Updates

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 1

Form 5500 Projection

File name: *Template 1 Plan Name* , where "Plan Name" is an abbreviated version of the plan name.

v20220701p

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

For the 2018 plan year until the most recent plan year for which the Form 5500 is required to be filed by the filing date of the initial application, provide the projection of expected benefit payments as required to be attached to the Form 5500 Schedule MB if the response to line 8b(1) of the Form 5500 Schedule MB should be "Yes."

PLAN INFORMATION

Abbreviated Plan Name:	BAC2VA
EIN:	54-6124583
PN:	001

Complete for each Form 5500 that has been filed prior to the date the SFA application is submitted*.

	2018 Form 5500	2019 Form 5500	2020 Form 5500	2021 Form 5500	2022 Form 5500	2023 Form 5500	2024 Form 5500	2025 Form 5500
Plan Year Start Date	05/01/2018	05/01/2019	05/01/2020	05/01/2021	05/01/2022	05/01/2023	05/01/2024	
Plan Year End Date	04/30/2019	04/30/2020	04/30/2021	04/30/2022	04/30/2023	04/30/2024	04/30/2025	
Plan Year	Expected Benefit Payments							
2018	$1,227,682	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2019	$1,222,570	$1,283,335	N/A	N/A	N/A	N/A	N/A	N/A
2020	$1,339,799	$1,351,712	$1,360,207	N/A	N/A	N/A	N/A	N/A
2021	$1,458,497	$1,427,869	$1,401,440	$1,409,241	N/A	N/A	N/A	N/A
2022	$1,524,272	$1,494,310	$1,455,271	$1,450,379	$1,490,010	N/A	N/A	N/A
2023	$1,571,329	$1,543,499	$1,539,955	$1,517,486	$1,547,007	$1,581,764	N/A	N/A
2024	$1,675,910	$1,650,541	$1,628,475	$1,574,381	$1,602,947	$1,636,074	$1,688,361	N/A
2025	$1,741,313	$1,721,239	$1,704,627	$1,643,934	$1,651,158	$1,666,133	$1,720,699	
2026	$1,761,611	$1,740,578	$1,774,274	$1,716,601	$1,714,718	$1,727,327	$1,785,729	
2027	$1,820,259	$1,799,150	$1,798,039	$1,738,988	$1,738,700	$1,740,086	$1,794,862	
2028	N/A	$1,851,716	$1,856,162	$1,801,463	$1,800,624	$1,803,071	$1,849,455	
2029	N/A	N/A	$1,889,600	$1,839,122	$1,835,414	$1,839,323	$1,877,261	
2030	N/A	N/A	N/A	$1,901,656	$1,899,262	$1,905,279	$1,938,268	
2031	N/A	N/A	N/A	N/A	$1,917,681	$1,925,881	$1,963,953	
2032	N/A	N/A	N/A	N/A	N/A	$1,916,702	$1,957,501	
2033	N/A	N/A	N/A	N/A	N/A	N/A	$1,975,325	
2034	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

* Adjust column headers as may be needed due to any changes in the plan year since 2018 and provide supporting explanation. For example, assume the plan has a calendar year plan year, but effective 10/1/2019 the plan year is changed to begin on October 1. For 2019 there will be two 2019 Forms - one for the short plan year from 1/1/2019 to 9/30/2019, and another for the plan year 10/1/2019 to 9/30/2020. For this example, modify the table to show a separate column for each of the separate Forms 5500, and identify the plan year period for each filing.

Version Updates

Version	Date updated	
v20230727p	07/27/2023	Updated to highlight explanation needed if contributions and withdrawal liability payments do not match the plan year 5500 amounts.
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.

v20230727p

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.

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 contributions and withdrawal liabilities shown on this table do not equal the amount shown as 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:	BAC2VA
EIN:	54-6124583
PN:	001

Unit (e.g. hourly, weekly)	Hourly

							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	05/01/2010	04/30/2011	$549,273	230,489	$2.38					174
2011	05/01/2011	04/30/2012	$450,694	234,521	$1.92					174
2012	05/01/2012	04/30/2013	$461,765	178,975	$2.58					129
2013	05/01/2013	04/30/2014	$394,887	178,654	$2.21					120
2014	05/01/2014	04/30/2015	$449,403	143,136	$3.14					97
2015	05/01/2015	04/30/2016	$483,281	155,085	$3.12				$140,000.00	86
2016	05/01/2016	04/30/2017	$464,231	149,911	$3.10					78
2017	05/01/2017	04/30/2018	$577,512	146,010	$3.96					89
2018	05/01/2018	04/30/2019	$304,303	107,861	$2.82			$2,178		89
2019	05/01/2019	04/30/2020	$441,130	131,713	$3.35			$8,713		73
2020	05/01/2020	04/30/2021	$401,645	121,777	$3.30			$26,207		69
2021	05/01/2021	04/30/2022	$298,562	89,978	$3.32			$59,018		57
2022	05/01/2022	04/30/2023	$319,331	84,999	$3.76			$59,018		48
2023	05/01/2023	04/30/2024	$271,928	82,806	$3.28			$97,105		42
2024	05/01/2024	04/30/2025	$263,522	70,471	$3.74					38
2025	05/01/2025	04/30/2026								34

* 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."

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

Other = The Plan has entered into a settlement agreement with an employer for approximately $218,000 to pay for delinquent contributions from January 2013 through August 2013.
Under terms of the agreement, beginning March 2019, the employer is to pay eight quarterly interest-only payments of $2,178.21, then 48 monthly payments of $4,918.18, beginning January 2020.
The employer prepaid its remaining settlement payments in December 2023.

Additionally, there was not enough information to separately identify incoming and outgoing reciprocals. As such total contributions shown reflect net reciprocals for each year shown.

TEMPLATE 4A

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

a. The amount of SFA calculated using the "basic method", determined as a lump sum as of the SFA measurement date.

b. Non-SFA interest rate required under § 4262.4(e)(1) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]

c. SFA interest rate required under § 4262.4(e)(2) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]

d. Fair market value of assets as of the SFA measurement date. This amount should include any assets at the SFA measurement date attributable to financial assistance received by the plan under section 4261 of ERISA, but should not reflect a payable for amounts owed to PBGC for all amounts of such financial assistance received by the plan.

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

   i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).

   ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.
   [Sheet: 4A-2 SFA Ben Pmts]

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

   iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.
   [Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]

   iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.
   [Sheet: 4A-3 SFA Pcount and Admin Exp]

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

   v. Provide the projected total participant count at the beginning of each year.
   [Sheet: 4A-3 SFA Pcount and Admin Exp]

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

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

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

Additional instructions for each individual worksheet:

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:
--Basic plan information (plan name, EIN/PN, SFA measurement date), and
--Year-by-year deterministic projection of benefit payments.

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

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

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

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

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

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

On this sheet, you will provide:
--Basic plan information (plan name, EIN/PN, SFA measurement date), and
--Year-by-year deterministic projection of participant count and administrative expenses.

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 4A - Sheet 4A-1

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BAC2VA	
EIN:	54-6124583	
PN:	001	
Initial Application Date:	04/03/2023	
SFA Measurement Date:	01/31/2023	For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has not 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:	04/30/2023	

Non-SFA Interest Rate Used:	5.93%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.90%	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.

	Month Year	Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section. (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):	April 2023	2.68%	3.93%	4.12%	24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in IRS Notice 21-50 on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment"). They are also available on IRS' Funding Yield Curve Segment Rate Tables web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	March 2023	2.50%	3.83%	4.06%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%	

Non-SFA Interest Rate Limit *(lowest 3rd segment rate plus 200 basis points)* :	5.93%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Calculation *(lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):*	5.93%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (*lowest average of the 3 segment rates plus 67 basis points*):	3.90%	This amount is calculated based on the other information entered.
SFA Interest Rate Calculation (*lesser of Plan Interest Rate and SFA Interest Rate Limit*):	3.90%	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:	BAC2VA
EIN:	54-6124583
PN:	001
SFA Measurement Date:	01/31/2023

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
01/31/2023	04/30/2023	$334,411	$45,144	$1,365	$0	$380,920
05/01/2023	04/30/2024	$1,317,982	$223,207	$44,619	$7	$1,585,815
05/01/2024	04/30/2025	$1,296,526	$292,839	$46,908	$21	$1,636,294
05/01/2025	04/30/2026	$1,273,259	$353,143	$62,936	$2,641	$1,691,979
05/01/2026	04/30/2027	$1,247,772	$402,243	$105,521	$5,603	$1,761,139
05/01/2027	04/30/2028	$1,219,602	$446,167	$117,904	$7,487	$1,791,160
05/01/2028	04/30/2029	$1,190,091	$506,614	$150,843	$10,389	$1,857,937
05/01/2029	04/30/2030	$1,158,623	$549,291	$186,052	$14,260	$1,908,226
05/01/2030	04/30/2031	$1,118,685	$597,488	$235,626	$16,674	$1,968,473
05/01/2031	04/30/2032	$1,081,455	$614,240	$287,907	$19,603	$2,003,205
05/01/2032	04/30/2033	$1,043,413	$645,341	$284,506	$23,017	$1,996,277
05/01/2033	04/30/2034	$1,003,740	$694,172	$294,361	$26,281	$2,018,554
05/01/2034	04/30/2035	$962,404	$708,537	$290,578	$30,285	$1,991,804
05/01/2035	04/30/2036	$919,563	$729,270	$293,233	$39,351	$1,981,417
05/01/2036	04/30/2037	$875,416	$728,420	$293,576	$49,586	$1,946,998
05/01/2037	04/30/2038	$830,186	$720,605	$290,512	$56,603	$1,897,906
05/01/2038	04/30/2039	$784,120	$719,482	$309,498	$66,311	$1,879,411
05/01/2039	04/30/2040	$737,475	$709,048	$309,624	$78,257	$1,834,404
05/01/2040	04/30/2041	$690,508	$721,807	$313,434	$86,341	$1,812,090
05/01/2041	04/30/2042	$643,475	$706,509	$306,536	$95,771	$1,752,291
05/01/2042	04/30/2043	$596,635	$692,203	$311,723	$105,950	$1,706,511
05/01/2043	04/30/2044	$550,237	$677,286	$308,778	$115,453	$1,651,754
05/01/2044	04/30/2045	$504,524	$657,196	$300,137	$126,268	$1,588,125
05/01/2045	04/30/2046	$459,741	$634,519	$298,187	$136,302	$1,528,749
05/01/2046	04/30/2047	$416,145	$613,866	$294,382	$147,483	$1,471,876
05/01/2047	04/30/2048	$374,009	$586,844	$283,906	$156,149	$1,400,908
05/01/2048	04/30/2049	$333,607	$561,874	$272,903	$166,180	$1,334,564
05/01/2049	04/30/2050	$295,203	$532,893	$262,780	$176,905	$1,267,781
05/01/2050	04/30/2051	$259,064	$503,163	$250,608	$185,467	$1,198,302

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:	BAC2VA
EIN:	54-6124583
PN:	001
SFA Measurement Date:	01/31/2023

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
01/31/2023	04/30/2023	418	$13,376	$27,750	$41,126
05/01/2023	04/30/2024	417	$14,595	$113,220	$127,815
05/01/2024	04/30/2025	416	$15,392	$115,484	$130,876
05/01/2025	04/30/2026	413	$16,107	$177,794	$193,901
05/01/2026	04/30/2027	411	$16,440	$120,150	$136,590
05/01/2027	04/30/2028	411	$16,769	$122,553	$139,322
05/01/2028	04/30/2029	407	$16,938	$125,004	$141,942
05/01/2029	04/30/2030	404	$17,149	$127,504	$144,653
05/01/2030	04/30/2031	402	$17,406	$130,054	$147,460
05/01/2031	04/30/2032	397	$20,644	$132,655	$153,299
05/01/2032	04/30/2033	395	$20,951	$135,308	$156,259
05/01/2033	04/30/2034	390	$21,099	$138,014	$159,113
05/01/2034	04/30/2035	386	$21,301	$140,774	$162,075
05/01/2035	04/30/2036	380	$21,389	$143,589	$164,978
05/01/2036	04/30/2037	374	$21,472	$146,461	$167,933
05/01/2037	04/30/2038	369	$21,609	$149,390	$170,999
05/01/2038	04/30/2039	362	$21,623	$152,378	$174,001
05/01/2039	04/30/2040	357	$21,751	$155,426	$177,177
05/01/2040	04/30/2041	351	$21,813	$158,535	$180,348
05/01/2041	04/30/2042	344	$21,805	$161,706	$183,511
05/01/2042	04/30/2043	337	$21,789	$164,940	$186,729
05/01/2043	04/30/2044	330	$21,763	$168,239	$190,002
05/01/2044	04/30/2045	321	$21,593	$171,604	$193,197
05/01/2045	04/30/2046	314	$21,544	$175,036	$196,580
05/01/2046	04/30/2047	306	$21,415	$178,537	$199,952
05/01/2047	04/30/2048	297	$21,201	$182,108	$203,309
05/01/2048	04/30/2049	289	$21,043	$179,142	$200,185
05/01/2049	04/30/2050	281	$20,870	$169,297	$190,167
05/01/2050	04/30/2051	273	$20,681	$159,064	$179,745

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:	BAC2VA	
EIN:	54-6124583	
PN:	001	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	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:	01/31/2023	
Fair Market Value of Assets as of the SFA Measurement Date:	$9,672,313	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$15,043,505	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.
Projected SFA exhaustion year:	05/01/2032	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:	5.93%	
SFA Interest Rate:	3.90%	

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) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments (should match total from Sheet 4A-2)	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
01/31/2023	04/30/2023	$77,243		$14,755	-$380,920		-$41,126	-$422,046	$144,617	$14,766,076	$0	$144,074	$9,908,385
05/01/2023	04/30/2024	$299,700		$97,105	-$1,585,815		-$127,815	-$1,713,630	$542,461	$13,594,907	$0	$599,332	$10,904,522
05/01/2024	04/30/2025	$290,708			-$1,636,294		-$130,876	-$1,767,170	$495,742	$12,323,479	$0	$655,258	$11,850,488
05/01/2025	04/30/2026	$281,986			-$1,691,979		-$193,901	-$1,885,880	$443,841	$10,881,440	$0	$711,095	$12,843,569
05/01/2026	04/30/2027	$273,525			-$1,761,139		-$136,590	-$1,897,729	$387,370	$9,371,081	$0	$769,734	$13,886,828
05/01/2027	04/30/2028	$265,319			-$1,791,160		-$139,322	-$1,930,482	$327,828	$7,768,427	$0	$831,356	$14,983,503
05/01/2028	04/30/2029	$257,362			-$1,857,937		-$141,942	-$1,999,879	$263,971	$6,032,519	$0	$896,152	$16,137,017
05/01/2029	04/30/2030	$249,641			-$1,908,226		-$144,653	-$2,052,879	$195,237	$4,174,877	$0	$964,327	$17,350,985
05/01/2030	04/30/2031	$242,150			-$1,968,473		-$147,460	-$2,115,933	$121,560	$2,180,504	$0	$1,036,093	$18,629,228
05/01/2031	04/30/2032	$234,886			-$2,003,205		-$153,299	-$2,156,504	$42,988	$66,988	$0	$1,111,678	$19,975,792
05/01/2032	04/30/2033	$232,536			-$1,996,277		-$156,259	-$66,988	$0	$0	-$2,085,548	$1,129,623	$19,252,403
05/01/2033	04/30/2034	$230,210			-$2,018,554		-$159,113	$0	$0	$0	-$2,177,667	$1,083,925	$18,388,871
05/01/2034	04/30/2035	$227,909			-$1,991,804		-$162,075	$0	$0	$0	-$2,153,879	$1,033,355	$17,496,256
05/01/2035	04/30/2036	$225,629			-$1,981,417		-$164,978	$0	$0	$0	-$2,146,395	$980,577	$16,556,067
05/01/2036	04/30/2037	$223,374			-$1,946,998		-$167,933	$0	$0	$0	-$2,114,931	$925,690	$15,590,200
05/01/2037	04/30/2038	$221,140			-$1,897,906		-$170,999	$0	$0	$0	-$2,068,905	$869,713	$14,612,148
05/01/2038	04/30/2039	$218,928			-$1,879,411		-$174,001	$0	$0	$0	-$2,053,412	$812,108	$13,589,772
05/01/2039	04/30/2040	$216,740			-$1,834,404		-$177,177	$0	$0	$0	-$2,011,581	$752,656	$12,547,587
05/01/2040	04/30/2041	$214,574			-$1,812,090		-$180,348	$0	$0	$0	-$1,992,438	$691,358	$11,461,081
05/01/2041	04/30/2042	$212,428			-$1,752,291		-$183,511	$0	$0	$0	-$1,935,802	$628,544	$10,366,251
05/01/2042	04/30/2043	$210,304			-$1,706,511		-$186,729	$0	$0	$0	-$1,893,240	$564,820	$9,248,135
05/01/2043	04/30/2044	$208,202			-$1,651,754		-$190,002	$0	$0	$0	-$1,841,756	$499,980	$8,114,561
05/01/2044	04/30/2045	$206,120			-$1,588,125		-$193,197	$0	$0	$0	-$1,781,322	$434,489	$6,973,848
05/01/2045	04/30/2046	$204,060			-$1,528,749		-$196,580	$0	$0	$0	-$1,725,329	$368,444	$5,821,023
05/01/2046	04/30/2047	$202,021			-$1,471,876		-$199,952	$0	$0	$0	-$1,671,828	$301,607	$4,652,823
05/01/2047	04/30/2048	$199,999			-$1,400,908		-$203,309	$0	$0	$0	-$1,604,217	$234,277	$3,482,882
05/01/2048	04/30/2049	$197,999			-$1,334,564		-$200,185	$0	$0	$0	-$1,534,749	$166,900	$2,313,032
05/01/2049	04/30/2050	$196,020			-$1,267,781		-$190,167	$0	$0	$0	-$1,457,948	$99,747	$1,150,851
05/01/2050	04/30/2051	$194,059			-$1,198,302		-$179,745	$0	$0	$0	-$1,378,047	$33,140	$3

TEMPLATE 4A - Sheet 4A-5

v20221102p

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

See Template 4A Instructions for Additional Instructions for Sheet 4A-5.

PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		
PN:		
MPRA Plan?		Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
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:		
Fair Market Value of Assets as of the SFA Measurement Date:		
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:		Per § 4262.4(a)(2)(i), 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.
Projected SFA exhaustion year:		Only required on this sheet if the requested amount of SFA is based on the "increasing assets 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:		
SFA Interest Rate:		

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) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments (should match total from Sheet 4A-2)	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))

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:	BAC2VA
EIN:	54-6124583
PN:	001
SFA Measurement Date:	01/31/2023

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
01/31/2023	04/30/2023	$334,411	$33,850	$1,365	$0	$369,626
05/01/2023	04/30/2024	$1,317,982	$178,955	$44,589	$9	$1,541,535
05/01/2024	04/30/2025	$1,296,526	$249,573	$46,860	$26	$1,592,985
05/01/2025	04/30/2026	$1,273,259	$310,924	$62,455	$3,349	$1,649,987
05/01/2026	04/30/2027	$1,247,772	$361,137	$104,310	$7,107	$1,720,326
05/01/2027	04/30/2028	$1,219,602	$406,243	$116,257	$9,900	$1,752,002
05/01/2028	04/30/2029	$1,190,091	$467,943	$148,227	$13,853	$1,820,114
05/01/2029	04/30/2030	$1,158,623	$511,946	$183,306	$18,850	$1,872,725
05/01/2030	04/30/2031	$1,118,685	$561,541	$232,735	$22,508	$1,935,469
05/01/2031	04/30/2032	$1,081,455	$579,762	$284,705	$26,778	$1,972,700
05/01/2032	04/30/2033	$1,043,413	$612,403	$281,298	$31,612	$1,968,726
05/01/2033	04/30/2034	$1,003,740	$662,841	$290,317	$36,377	$1,993,275
05/01/2034	04/30/2035	$962,404	$678,876	$286,538	$41,949	$1,969,767
05/01/2035	04/30/2036	$919,563	$701,337	$288,527	$53,659	$1,963,086
05/01/2036	04/30/2037	$875,416	$702,262	$288,222	$66,710	$1,932,610
05/01/2037	04/30/2038	$830,186	$696,260	$283,607	$76,903	$1,886,956
05/01/2038	04/30/2039	$784,120	$696,971	$302,020	$90,033	$1,873,144
05/01/2039	04/30/2040	$737,475	$688,378	$301,610	$105,478	$1,832,941
05/01/2040	04/30/2041	$690,508	$702,966	$305,078	$117,457	$1,816,009
05/01/2041	04/30/2042	$643,475	$689,466	$298,308	$130,905	$1,762,154
05/01/2042	04/30/2043	$596,635	$676,911	$302,789	$145,194	$1,721,529
05/01/2043	04/30/2044	$550,237	$663,685	$299,632	$158,967	$1,672,521
05/01/2044	04/30/2045	$504,524	$645,214	$291,170	$174,072	$1,614,980
05/01/2045	04/30/2046	$459,741	$624,073	$289,531	$188,137	$1,561,482
05/01/2046	04/30/2047	$416,145	$604,861	$286,043	$203,308	$1,510,357
05/01/2047	04/30/2048	$374,009	$579,175	$275,775	$216,193	$1,445,152
05/01/2048	04/30/2049	$333,607	$555,428	$264,994	$230,471	$1,384,500
05/01/2049	04/30/2050	$295,203	$527,552	$255,005	$245,405	$1,323,165
05/01/2050	04/30/2051	$259,064	$498,803	$243,078	$258,398	$1,259,343

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:	BAC2VA
EIN:	54-6124583
PN:	001
SFA Measurement Date:	01/31/2023

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
01/31/2023	04/30/2023	418	$13,376	$55,458	$68,834
05/01/2023	04/30/2024	418	$14,630	$173,432	$188,062
05/01/2024	04/30/2025	419	$15,503	$179,141	$194,644
05/01/2025	04/30/2026	417	$16,263	$185,194	$201,457
05/01/2026	04/30/2027	417	$16,680	$191,828	$208,508
05/01/2027	04/30/2028	419	$17,095	$198,711	$215,806
05/01/2028	04/30/2029	417	$17,354	$206,005	$223,359
05/01/2029	04/30/2030	416	$17,659	$213,518	$231,177
05/01/2030	04/30/2031	415	$17,968	$221,300	$239,268
05/01/2031	04/30/2032	413	$21,476	$226,166	$247,642
05/01/2032	04/30/2033	413	$21,906	$234,403	$256,309
05/01/2033	04/30/2034	409	$22,127	$243,153	$265,280
05/01/2034	04/30/2035	406	$22,404	$252,161	$274,565
05/01/2035	04/30/2036	402	$22,627	$261,548	$284,175
05/01/2036	04/30/2037	399	$22,907	$266,985	$289,892
05/01/2037	04/30/2038	395	$23,131	$259,912	$283,043
05/01/2038	04/30/2039	390	$23,295	$257,677	$280,972
05/01/2039	04/30/2040	387	$23,578	$251,363	$274,941
05/01/2040	04/30/2041	382	$23,739	$248,662	$272,401
05/01/2041	04/30/2042	377	$23,897	$240,426	$264,323
05/01/2042	04/30/2043	372	$24,052	$234,177	$258,229
05/01/2043	04/30/2044	366	$24,137	$226,741	$250,878
05/01/2044	04/30/2045	361	$24,284	$217,963	$242,247
05/01/2045	04/30/2046	355	$24,358	$209,864	$234,222
05/01/2046	04/30/2047	349	$24,425	$202,129	$226,554
05/01/2047	04/30/2048	343	$24,485	$192,288	$216,773
05/01/2048	04/30/2049	336	$24,465	$183,210	$207,675
05/01/2049	04/30/2050	330	$24,509	$173,966	$198,475
05/01/2050	04/30/2051	323	$24,469	$164,432	$188,901

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:	BAC2VA
EIN:	54-6124583
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	01/31/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$9,672,313
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$14,892,566
Non-SFA Interest Rate:	5.93%
SFA Interest Rate:	3.90%

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) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments (should match total from Sheet 5A-1)	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
01/31/2023	04/30/2023	$79,631			-$369,626		-$68,834	-$438,460	$143,065	$14,597,171	$0	$143,982	$9,895,926
05/01/2023	04/30/2024	$318,522			-$1,541,535		-$188,062	-$1,729,597	$535,563	$13,403,137	$0	$596,273	$10,810,721
05/01/2024	04/30/2025	$318,522			-$1,592,985		-$194,644	-$1,787,629	$487,864	$12,103,372	$0	$650,520	$11,779,763
05/01/2025	04/30/2026	$318,522			-$1,649,987		-$201,457	-$1,851,444	$435,928	$10,687,856	$0	$707,984	$12,806,269
05/01/2026	04/30/2027	$318,522			-$1,720,326		-$208,508	-$1,928,834	$379,214	$9,138,236	$0	$768,856	$13,893,647
05/01/2027	04/30/2028	$318,522			-$1,752,002		-$215,806	-$1,967,808	$318,019	$7,488,447	$0	$833,337	$15,045,506
05/01/2028	04/30/2029	$318,522			-$1,820,114		-$223,359	-$2,043,473	$252,202	$5,697,176	$0	$901,643	$16,265,671
05/01/2029	04/30/2030	$318,522			-$1,872,725		-$231,177	-$2,103,902	$181,164	$3,774,438	$0	$973,998	$17,558,191
05/01/2030	04/30/2031	$318,522			-$1,935,469		-$239,268	-$2,174,737	$104,796	$1,704,497	$0	$1,050,645	$18,927,358
05/01/2031	04/30/2032	$318,522			-$1,972,700		-$247,642	-$1,704,497	$0	$0	-$515,845	$1,116,542	$19,846,577
05/01/2032	04/30/2033	$318,522			-$1,968,726		-$256,309	$0	$0	$0	-$2,225,035	$1,120,374	$19,060,438
05/01/2033	04/30/2034	$318,522			-$1,993,275		-$265,280	$0	$0	$0	-$2,258,555	$1,072,762	$18,193,167
05/01/2034	04/30/2035	$318,522			-$1,969,767		-$274,565	$0	$0	$0	-$2,244,332	$1,021,755	$17,289,112
05/01/2035	04/30/2036	$318,522			-$1,963,086		-$284,175	$0	$0	$0	-$2,247,261	$968,057	$16,328,430
05/01/2036	04/30/2037	$318,522			-$1,932,610		-$289,892	$0	$0	$0	-$2,222,502	$911,823	$15,336,273
05/01/2037	04/30/2038	$318,522			-$1,886,956		-$283,043	$0	$0	$0	-$2,169,999	$854,545	$14,339,341
05/01/2038	04/30/2039	$318,522			-$1,873,144		-$280,972	$0	$0	$0	-$2,154,116	$795,898	$13,299,645
05/01/2039	04/30/2040	$318,522			-$1,832,941		-$274,941	$0	$0	$0	-$2,107,882	$735,614	$12,245,899
05/01/2040	04/30/2041	$318,522			-$1,816,009		-$272,401	$0	$0	$0	-$2,088,410	$673,705	$11,149,716
05/01/2041	04/30/2042	$318,522			-$1,762,154		-$264,323	$0	$0	$0	-$2,026,477	$610,537	$10,052,298
05/01/2042	04/30/2043	$318,522			-$1,721,529		-$258,229	$0	$0	$0	-$1,979,758	$546,846	$8,937,908
05/01/2043	04/30/2044	$318,522			-$1,672,521		-$250,878	$0	$0	$0	-$1,923,399	$482,433	$7,815,464
05/01/2044	04/30/2045	$318,522			-$1,614,980		-$242,247	$0	$0	$0	-$1,857,227	$417,834	$6,694,593
05/01/2045	04/30/2046	$318,522			-$1,561,482		-$234,222	$0	$0	$0	-$1,795,704	$353,191	$5,570,602
05/01/2046	04/30/2047	$318,522			-$1,510,357		-$226,554	$0	$0	$0	-$1,736,911	$288,281	$4,440,494
05/01/2047	04/30/2048	$318,522			-$1,445,152		-$216,773	$0	$0	$0	-$1,661,925	$223,489	$3,320,580
05/01/2048	04/30/2049	$318,522			-$1,384,500		-$207,675	$0	$0	$0	-$1,592,175	$159,147	$2,206,074
05/01/2049	04/30/2050	$318,522			-$1,323,165		-$198,475	$0	$0	$0	-$1,521,640	$95,148	$1,098,104
05/01/2050	04/30/2051	$318,522			-$1,259,343		-$188,901	$0	$0	$0	-$1,448,244	$31,621	$3

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:	BAC2VA
EIN:	54-6124583
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount	NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4A.
1	Baseline	N/A	$14,892,566	From Template 5A.
2	Change active participant annual hours worked assumption to 1,868 hours	$118,744	$15,011,310	Show details supporting the SFA amount on Sheet 6A-2.
3	Include late retirement factors for terminated vested participants over age 62	$493,976	$15,505,286	Show details supporting the SFA amount on Sheet 6A-3.
4	Update non-PBGC expenses	($1,216,605)	$14,288,681	Show details supporting the SFA amount on Sheet 6A-4.
5	Active headcount and CBUs decline 3% per year for 10 years and 1% per year thereafter	$887,314	$15,175,995	Show details supporting the SFA amount on Sheet 6A-5.
6	Reflect settlement agreement	($132,490)	$15,043,505	From Template 4A.

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.

Item Description (from 6A-1):	Change active participant annual hours worked assumption to 1,868 hours

TEMPLATE 6A - Sheet 6A-2

v20220802p

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:	BAC2VA
EIN:	54-6124583
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	01/31/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$9,672,313
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$15,011,310
Non-SFA Interest Rate:	5.93%
SFA Interest Rate:	3.90%

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))
01/31/2023	04/30/2023	$79,631			-$369,626		-$68,834	-$438,460	$144,223	$14,717,073	$0	$143,982	$9,895,926
05/01/2023	04/30/2024	$318,522			-$1,541,565		-$188,062	-$1,729,627	$540,238	$13,527,684	$0	$596,273	$10,810,721
05/01/2024	04/30/2025	$318,522			-$1,593,034		-$194,644	-$1,787,678	$492,720	$12,232,726	$0	$650,520	$11,779,763
05/01/2025	04/30/2026	$318,522			-$1,650,533		-$201,457	-$1,851,990	$440,963	$10,821,699	$0	$707,984	$12,806,269
05/01/2026	04/30/2027	$318,522			-$1,721,677		-$208,508	-$1,930,185	$384,408	$9,275,922	$0	$768,856	$13,893,647
05/01/2027	04/30/2028	$318,522			-$1,753,845		-$215,806	-$1,969,651	$323,353	$7,629,624	$0	$833,337	$15,045,506
05/01/2028	04/30/2029	$318,522			-$1,823,005		-$223,359	-$2,046,364	$257,651	$5,840,911	$0	$901,643	$16,265,671
05/01/2029	04/30/2030	$318,522			-$1,875,847		-$231,177	-$2,107,024	$186,709	$3,920,596	$0	$973,998	$17,558,191
05/01/2030	04/30/2031	$318,522			-$1,938,814		-$239,268	-$2,178,082	$110,431	$1,852,945	$0	$1,050,645	$18,927,358
05/01/2031	04/30/2032	$318,522			-$1,976,450		-$247,642	-$1,852,945	$0	$0	-$371,147	$1,120,832	$19,995,565
05/01/2032	04/30/2033	$318,522			-$1,972,588		-$256,309	$0	$0	$0	-$2,228,897	$1,129,094	$19,214,284
05/01/2033	04/30/2034	$318,522			-$1,998,087		-$265,280	$0	$0	$0	-$2,263,367	$1,081,742	$18,351,181
05/01/2034	04/30/2035	$318,522			-$1,974,710		-$274,565	$0	$0	$0	-$2,249,275	$1,030,978	$17,451,406
05/01/2035	04/30/2036	$318,522			-$1,969,277		-$284,175	$0	$0	$0	-$2,253,452	$977,498	$16,493,974
05/01/2036	04/30/2037	$318,522			-$1,940,100		-$291,015	$0	$0	$0	-$2,231,115	$921,384	$15,502,765
05/01/2037	04/30/2038	$318,522			-$1,896,495		-$284,474	$0	$0	$0	-$2,180,969	$864,092	$14,504,410
05/01/2038	04/30/2039	$318,522			-$1,883,927		-$282,589	$0	$0	$0	-$2,166,516	$805,318	$13,461,734
05/01/2039	04/30/2040	$318,522			-$1,845,074		-$276,761	$0	$0	$0	-$2,121,835	$744,813	$12,403,234
05/01/2040	04/30/2041	$318,522			-$1,829,095		-$274,364	$0	$0	$0	-$2,103,459	$682,588	$11,300,885
05/01/2041	04/30/2042	$318,522			-$1,775,804		-$266,371	$0	$0	$0	-$2,042,175	$619,036	$10,196,268
05/01/2042	04/30/2043	$318,522			-$1,736,643		-$260,496	$0	$0	$0	-$1,997,139	$554,868	$9,072,519
05/01/2043	04/30/2044	$318,522			-$1,688,581		-$253,287	$0	$0	$0	-$1,941,868	$489,868	$7,939,041
05/01/2044	04/30/2045	$318,522			-$1,631,691		-$244,754	$0	$0	$0	-$1,876,445	$424,593	$6,805,711
05/01/2045	04/30/2046	$318,522			-$1,578,813		-$236,822	$0	$0	$0	-$1,815,635	$359,189	$5,667,787
05/01/2046	04/30/2047	$318,522			-$1,528,401		-$229,260	$0	$0	$0	-$1,757,661	$293,429	$4,522,077
05/01/2047	04/30/2048	$318,522			-$1,463,832		-$219,575	$0	$0	$0	-$1,683,407	$227,690	$3,384,882
05/01/2048	04/30/2049	$318,522			-$1,403,956		-$210,593	$0	$0	$0	-$1,614,549	$162,296	$2,251,151
05/01/2049	04/30/2050	$318,522			-$1,343,581		-$201,537	$0	$0	$0	-$1,545,118	$97,125	$1,121,680
05/01/2050	04/30/2051	$318,522			-$1,280,431		-$192,065	$0	$0	$0	-$1,472,496	$32,300	$6

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Include late retirement factors for terminated vested participants over age 62

v20220802p

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:	BAC2VA
EIN:	54-6124583
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	01/31/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$9,672,313
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$15,505,286
Non-SFA Interest Rate:	5.93%
SFA Interest Rate:	3.90%

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) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
01/31/2023	04/30/2023	$79,631			-$380,920		-$68,834	-$449,754	$148,984	$15,204,516	$0	$143,982	$9,895,926
05/01/2023	04/30/2024	$318,522			-$1,585,816		-$188,062	-$1,773,878	$558,386	$13,989,024	$0	$596,273	$10,810,721
05/01/2024	04/30/2025	$318,522			-$1,636,300		-$194,644	-$1,830,944	$509,869	$12,667,949	$0	$650,520	$11,779,763
05/01/2025	04/30/2026	$318,522			-$1,692,752		-$201,457	-$1,894,209	$457,113	$11,230,853	$0	$707,984	$12,806,269
05/01/2026	04/30/2027	$318,522			-$1,762,783		-$208,508	-$1,971,291	$399,563	$9,659,125	$0	$768,856	$13,893,647
05/01/2027	04/30/2028	$318,522			-$1,793,769		-$215,806	-$2,009,575	$337,519	$7,987,069	$0	$833,337	$15,045,506
05/01/2028	04/30/2029	$318,522			-$1,861,675		-$223,359	-$2,085,034	$270,838	$6,172,873	$0	$901,643	$16,265,671
05/01/2029	04/30/2030	$318,522			-$1,913,192		-$231,177	-$2,144,369	$198,927	$4,227,431	$0	$973,998	$17,558,191
05/01/2030	04/30/2031	$318,522			-$1,974,762		-$239,268	-$2,214,030	$121,696	$2,135,097	$0	$1,050,645	$18,927,358
05/01/2031	04/30/2032	$318,522			-$2,010,928		-$247,642	-$2,135,097	$0	$0	-$123,473	$1,128,176	$20,250,583
05/01/2032	04/30/2033	$318,522			-$2,005,527		-$256,309	$0	$0	$0	-$2,261,836	$1,143,240	$19,450,509
05/01/2033	04/30/2034	$318,522			-$2,029,418		-$265,280	$0	$0	$0	-$2,294,698	$1,094,822	$18,569,155
05/01/2034	04/30/2035	$318,522			-$2,004,371		-$274,565	$0	$0	$0	-$2,278,936	$1,043,025	$17,651,766
05/01/2035	04/30/2036	$318,522			-$1,997,211		-$284,175	$0	$0	$0	-$2,281,386	$988,551	$16,677,453
05/01/2036	04/30/2037	$318,522			-$1,966,257		-$294,121	$0	$0	$0	-$2,260,378	$931,397	$15,666,994
05/01/2037	04/30/2038	$318,522			-$1,920,841		-$288,126	$0	$0	$0	-$2,208,967	$873,001	$14,649,550
05/01/2038	04/30/2039	$318,522			-$1,906,438		-$285,966	$0	$0	$0	-$2,192,404	$813,158	$13,588,826
05/01/2039	04/30/2040	$318,522			-$1,865,743		-$279,861	$0	$0	$0	-$2,145,604	$751,644	$12,513,388
05/01/2040	04/30/2041	$318,522			-$1,847,936		-$277,190	$0	$0	$0	-$2,125,126	$688,478	$11,395,262
05/01/2041	04/30/2042	$318,522			-$1,792,847		-$268,927	$0	$0	$0	-$2,061,774	$624,052	$10,276,062
05/01/2042	04/30/2043	$318,522			-$1,751,935		-$262,790	$0	$0	$0	-$2,014,725	$559,078	$9,138,937
05/01/2043	04/30/2044	$318,522			-$1,702,182		-$255,327	$0	$0	$0	-$1,957,509	$493,343	$7,993,293
05/01/2044	04/30/2045	$318,522			-$1,643,673		-$246,551	$0	$0	$0	-$1,890,224	$427,401	$6,848,992
05/01/2045	04/30/2046	$318,522			-$1,589,259		-$238,389	$0	$0	$0	-$1,827,648	$361,400	$5,701,266
05/01/2046	04/30/2047	$318,522			-$1,537,406		-$230,611	$0	$0	$0	-$1,768,017	$295,108	$4,546,879
05/01/2047	04/30/2048	$318,522			-$1,471,501		-$220,725	$0	$0	$0	-$1,692,226	$228,900	$3,402,075
05/01/2048	04/30/2049	$318,522			-$1,410,402		-$211,560	$0	$0	$0	-$1,621,962	$163,096	$2,261,731
05/01/2049	04/30/2050	$318,522			-$1,348,923		-$202,338	$0	$0	$0	-$1,551,261	$97,570	$1,126,562
05/01/2050	04/30/2051	$318,522			-$1,284,791		-$192,719	$0	$0	$0	-$1,477,510	$32,441	$15

Item Description (from 6A-1):	Update non-PBGC expenses

v20220802p

TEMPLATE 6A - Sheet 6A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BAC2VA
EIN:	54-6124583
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	01/31/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$9,672,313
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$14,288,681
Non-SFA Interest Rate:	5.93%
SFA Interest Rate:	3.90%

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))
01/31/2023	04/30/2023	$79,631			-$380,920		-$41,126	-$422,046	$137,257	$14,003,892	$0	$143,982	$9,895,926
05/01/2023	04/30/2024	$318,522			-$1,585,816		-$127,850	-$1,713,666	$512,735	$12,802,961	$0	$596,273	$10,810,721
05/01/2024	04/30/2025	$318,522			-$1,636,300		-$130,987	-$1,767,287	$464,853	$11,500,527	$0	$650,520	$11,779,763
05/01/2025	04/30/2026	$318,522			-$1,692,752		-$194,057	-$1,886,809	$411,728	$10,025,446	$0	$707,984	$12,806,269
05/01/2026	04/30/2027	$318,522			-$1,762,783		-$136,830	-$1,899,613	$353,950	$8,479,783	$0	$768,856	$13,893,647
05/01/2027	04/30/2028	$318,522			-$1,793,769		-$139,648	-$1,933,417	$293,010	$6,839,376	$0	$833,337	$15,045,506
05/01/2028	04/30/2029	$318,522			-$1,861,675		-$142,358	-$2,004,033	$227,657	$5,063,000	$0	$901,643	$16,265,671
05/01/2029	04/30/2030	$318,522			-$1,913,192		-$145,163	-$2,058,355	$157,319	$3,161,964	$0	$973,998	$17,558,191
05/01/2030	04/30/2031	$318,522			-$1,974,762		-$148,022	-$2,122,784	$81,922	$1,121,102	$0	$1,050,645	$18,927,358
05/01/2031	04/30/2032	$318,522			-$2,010,928		-$154,131	-$1,121,102	$0	$0	-$1,043,957	$1,100,883	$19,302,806
05/01/2032	04/30/2033	$318,522			-$2,005,527		-$157,214	$0	$0	$0	-$2,162,741	$1,089,975	$18,548,562
05/01/2033	04/30/2034	$318,522			-$2,029,418		-$160,141	$0	$0	$0	-$2,189,559	$1,044,453	$17,721,978
05/01/2034	04/30/2035	$318,522			-$2,004,371		-$163,178	$0	$0	$0	-$2,167,549	$996,090	$16,869,041
05/01/2035	04/30/2036	$318,522			-$1,997,211		-$166,216	$0	$0	$0	-$2,163,427	$945,633	$15,969,769
05/01/2036	04/30/2037	$318,522			-$1,966,257		-$169,368	$0	$0	$0	-$2,135,625	$893,130	$15,045,796
05/01/2037	04/30/2038	$318,522			-$1,920,841		-$172,521	$0	$0	$0	-$2,093,362	$839,592	$14,110,548
05/01/2038	04/30/2039	$318,522			-$1,906,438		-$175,673	$0	$0	$0	-$2,082,111	$784,465	$13,131,424
05/01/2039	04/30/2040	$318,522			-$1,865,743		-$179,004	$0	$0	$0	-$2,044,747	$727,511	$12,132,710
05/01/2040	04/30/2041	$318,522			-$1,847,936		-$182,274	$0	$0	$0	-$2,030,210	$668,718	$11,089,740
05/01/2041	04/30/2042	$318,522			-$1,792,847		-$185,603	$0	$0	$0	-$1,978,450	$608,405	$10,038,217
05/01/2042	04/30/2043	$318,522			-$1,751,935		-$188,992	$0	$0	$0	-$1,940,927	$547,162	$8,962,974
05/01/2043	04/30/2044	$318,522			-$1,702,182		-$192,376	$0	$0	$0	-$1,894,558	$484,775	$7,871,713
05/01/2044	04/30/2045	$318,522			-$1,643,673		-$195,888	$0	$0	$0	-$1,839,561	$421,694	$6,772,368
05/01/2045	04/30/2046	$318,522			-$1,589,259		-$199,394	$0	$0	$0	-$1,788,653	$358,012	$5,660,249
05/01/2046	04/30/2047	$318,522			-$1,537,406		-$202,962	$0	$0	$0	-$1,740,368	$293,495	$4,531,898
05/01/2047	04/30/2048	$318,522			-$1,471,501		-$206,593	$0	$0	$0	-$1,678,094	$228,430	$3,400,756
05/01/2048	04/30/2049	$318,522			-$1,410,402		-$210,215	$0	$0	$0	-$1,620,617	$163,058	$2,261,719
05/01/2049	04/30/2050	$318,522			-$1,348,923		-$202,338	$0	$0	$0	-$1,551,261	$97,569	$1,126,549
05/01/2050	04/30/2051	$318,522			-$1,284,791		-$192,719	$0	$0	$0	-$1,477,510	$32,440	$1

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	Active headcount and CBUs decline 3% per year for 10 years and 1% per year thereafter

v20220802p

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:	BAC2VA
EIN:	54-6124583
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	01/31/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$9,672,313
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$15,175,995
Non-SFA Interest Rate:	5.93%
SFA Interest Rate:	3.90%

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))
01/31/2023	04/30/2023	$77,243			-$380,920		-$41,126	-$422,046	$145,908	$14,899,857	$0	$143,965	$9,893,521
05/01/2023	04/30/2024	$299,700			-$1,585,815		-$127,815	-$1,713,630	$547,679	$13,733,906	$0	$595,572	$10,788,793
05/01/2024	04/30/2025	$290,708			-$1,636,294		-$130,876	-$1,767,170	$501,163	$12,467,899	$0	$648,395	$11,727,896
05/01/2025	04/30/2026	$281,986			-$1,691,979		-$193,901	-$1,885,880	$449,473	$11,031,492	$0	$703,825	$12,713,707
05/01/2026	04/30/2027	$273,525			-$1,761,139		-$136,590	-$1,897,729	$393,222	$9,526,985	$0	$762,033	$13,749,265
05/01/2027	04/30/2028	$265,319			-$1,791,160		-$139,322	-$1,930,482	$333,908	$7,930,411	$0	$823,198	$14,837,782
05/01/2028	04/30/2029	$257,362			-$1,857,937		-$141,942	-$1,999,879	$270,288	$6,200,820	$0	$887,511	$15,982,655
05/01/2029	04/30/2030	$249,641			-$1,908,226		-$144,653	-$2,052,879	$201,801	$4,349,742	$0	$955,173	$17,187,469
05/01/2030	04/30/2031	$242,150			-$1,968,473		-$147,460	-$2,115,933	$128,379	$2,362,188	$0	$1,026,397	$18,456,016
05/01/2031	04/30/2032	$234,886			-$2,003,205		-$153,299	-$2,156,504	$50,074	$255,758	$0	$1,101,406	$19,792,308
05/01/2032	04/30/2033	$232,536			-$1,996,277		-$156,259	-$255,758	$0	$0	-$1,896,778	$1,124,339	$19,252,405
05/01/2033	04/30/2034	$230,210			-$2,018,554		-$159,113	$0	$0	$0	-$2,177,667	$1,083,926	$18,388,874
05/01/2034	04/30/2035	$227,909			-$1,991,804		-$162,075	$0	$0	$0	-$2,153,879	$1,033,355	$17,496,259
05/01/2035	04/30/2036	$225,629			-$1,981,417		-$164,978	$0	$0	$0	-$2,146,395	$980,577	$16,556,070
05/01/2036	04/30/2037	$223,374			-$1,946,998		-$167,933	$0	$0	$0	-$2,114,931	$925,690	$15,590,203
05/01/2037	04/30/2038	$221,140			-$1,897,906		-$170,999	$0	$0	$0	-$2,068,905	$869,713	$14,612,151
05/01/2038	04/30/2039	$218,928			-$1,879,411		-$174,001	$0	$0	$0	-$2,053,412	$812,108	$13,589,775
05/01/2039	04/30/2040	$216,740			-$1,834,404		-$177,177	$0	$0	$0	-$2,011,581	$752,657	$12,547,591
05/01/2040	04/30/2041	$214,574			-$1,812,090		-$180,348	$0	$0	$0	-$1,992,438	$691,358	$11,461,085
05/01/2041	04/30/2042	$212,428			-$1,752,291		-$183,511	$0	$0	$0	-$1,935,802	$628,544	$10,366,255
05/01/2042	04/30/2043	$210,304			-$1,706,511		-$186,729	$0	$0	$0	-$1,893,240	$564,820	$9,248,139
05/01/2043	04/30/2044	$208,202			-$1,651,754		-$190,002	$0	$0	$0	-$1,841,756	$499,980	$8,114,565
05/01/2044	04/30/2045	$206,120			-$1,588,125		-$193,197	$0	$0	$0	-$1,781,322	$434,489	$6,973,852
05/01/2045	04/30/2046	$204,060			-$1,528,749		-$196,580	$0	$0	$0	-$1,725,329	$368,444	$5,821,027
05/01/2046	04/30/2047	$202,021			-$1,471,876		-$199,952	$0	$0	$0	-$1,671,828	$301,607	$4,652,827
05/01/2047	04/30/2048	$199,999			-$1,400,908		-$203,309	$0	$0	$0	-$1,604,217	$234,278	$3,482,887
05/01/2048	04/30/2049	$197,999			-$1,334,564		-$200,185	$0	$0	$0	-$1,534,749	$166,901	$2,313,038
05/01/2049	04/30/2050	$196,020			-$1,267,781		-$190,167	$0	$0	$0	-$1,457,948	$99,747	$1,150,857
05/01/2050	04/30/2051	$194,059			-$1,198,302		-$179,745	$0	$0	$0	-$1,378,047	$33,141	$10

Version Updates

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

v20220701p

Assumption/Method Changes - SFA Eligibility

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)	

	(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

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

v20220701p

Assumption/Method Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	BAC2VA
EIN:	54-6124583
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	Healthy: RP-2000 Employees and Healthy Annuitant Mortality Disabled: RR 96-7	Healthy: PRI-2012 amount-weighted Blue Collar Disabled: PRI-2012 amount-weighted Disabled	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.
Mortality Improvement	No improvement	MP-2021 Generational Improvement	Original assumption is outdated. New assumption reflects more recently published experience.
Administrative Expenses	Assumed to be $169,621 for the plan year ending April 30, 2021, increasing 3.5% per year.	Reflect PBGC premium increases, updated non-PBGC premium expenses, 2%/year inflation on premium rates and non-premium expenses, subject to 15% of benefit payments cap.	Original assumption is outdated. New assumption better reflects anticipated experience.
Hours Worked by Actives	Future work hours and corresponding service credits are the same as those in the year preceding the valuation.	Future work hours are assumed to be 1,868 per active per year	New assumption reflects hours worked by all participants that earned a benefit during the year preceding the valuation date - including both active participants and inactive participants (particularly working retirees)
Employer Contributions	Assumed to be the same as actual employer contributons for plan year prior to the measurement date in all future years.	Based on projected contribution base units and an houly contribution rate of $3.54. Also reflects anticipated payments from settlement agreement for delinquent contributions.	Assumed contribution rate reflects average bargained rates as of July 9, 2021 and average of recent historical net reciprocal contributions per hour.
Contribution Base Units	Assumed to be the same as actual contribution base units for the plan year prior to the measurement date in all future years.	Actual contribution base units for plan year ending 4/30/2022 (89,978) declining 3% per year for 10 years and 1% per year thereafter.	New assumption represents anticipated industry decline based on historical decline.
Active Headcount	Assumed to be the same as the number of active participants for the plan year prior to the measurement date in all future years.	Actual number of active participants as of 5/1/2022 (48) declining 3% per year for 10 years and 1% per year thereafter.	New assumption represents anticipated industry decline based on historical decline.
Late Retirement Factors for Terminated Vested Participants	No actuarial increase for TV benefits commencing after age 62	TV benefits commencing after age 62 are actuarially increased	Follow the plan document and adminstrative practice

Version Updates

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:	BAC2VA
EIN:	54-6124583
PN:	001

Unit (e.g. hourly, weekly)	Hourly

						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
01/31/2023	04/30/2023	$77,243	21,820	$3.54			$14,755			48
05/01/2023	04/30/2024	$299,700	84,661	$3.54			$97,105			47
05/01/2024	04/30/2025	$290,708	82,121	$3.54						45
05/01/2025	04/30/2026	$281,986	79,657	$3.54						44
05/01/2026	04/30/2027	$273,525	77,267	$3.54						42
05/01/2027	04/30/2028	$265,319	74,949	$3.54						41
05/01/2028	04/30/2029	$257,362	72,701	$3.54						40
05/01/2029	04/30/2030	$249,641	70,520	$3.54						39
05/01/2030	04/30/2031	$242,150	68,404	$3.54						38
05/01/2031	04/30/2032	$234,886	66,352	$3.54						36
05/01/2032	04/30/2033	$232,536	65,688	$3.54						35
05/01/2033	04/30/2034	$230,210	65,031	$3.54						35
05/01/2034	04/30/2035	$227,909	64,381	$3.54						35
05/01/2035	04/30/2036	$225,629	63,737	$3.54						34
05/01/2036	04/30/2037	$223,374	63,100	$3.54						34
05/01/2037	04/30/2038	$221,140	62,469	$3.54						34
05/01/2038	04/30/2039	$218,928	61,844	$3.54						33
05/01/2039	04/30/2040	$216,740	61,226	$3.54						33
05/01/2040	04/30/2041	$214,574	60,614	$3.54						33
05/01/2041	04/30/2042	$212,428	60,008	$3.54						32
05/01/2042	04/30/2043	$210,304	59,408	$3.54						32
05/01/2043	04/30/2044	$208,202	58,814	$3.54						32
05/01/2044	04/30/2045	$206,120	58,226	$3.54						31
05/01/2045	04/30/2046	$204,060	57,644	$3.54						31
05/01/2046	04/30/2047	$202,021	57,068	$3.54						31
05/01/2047	04/30/2048	$199,999	56,497	$3.54						30
05/01/2048	04/30/2049	$197,999	55,932	$3.54						30
05/01/2049	04/30/2050	$196,020	55,373	$3.54						30
05/01/2050	04/30/2051	$194,059	54,819	$3.54						30

* 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."

Other = The Plan has entered into a settlement agreement with an employer for approximately $218,000 to pay for delinquent contributions from January 2013 through August 2013.
Under terms of the agreement, beginning March 2019, the employer is to pay eight quarterly interest-only payments of $2,178.21, then 48 monthly payments of $4,918.18, beginning January 2020.
The employer prepaid its remaining settlement payments in December 2023.

The average projected contribution rate of $3.54 is based on a rate of (a) $3.67 related to negotiated contributions less (b) $0.13 related to net reciprocal contributions.
Negotiated and net reciprocal contributions were combined to be consistent with reporting on Template 3.

Version Updates

Version	Date updated
v20230727	07/27/2023

TEMPLATE 10 v20230727

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

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

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

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

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

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

Add additional lines if needed.

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

Template 10 v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	BAC2VA
EIN:	54-6124583
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 SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	01/31/2023	01/31/2023	N/A	
Census Data as of	*5/1/2019 Valuation Report*	05/01/2019	05/01/2022	05/01/2022	N/A	
DEMOGRAPHIC ASSUMPTIONS						
Base Mortality - Healthy	*5/1/2019 Valuation Report*	RP-2000 Employees and Healthy Annuitants	Pri-2012 amount-weighted Blue Collar	Pri-2012 amount-weighted Blue Collar	Acceptable Change	
Mortality Improvement - Healthy	*5/1/2019 Valuation Report*	None	MP-2021	MP-2021	Acceptable Change	
Base Mortality - Disabled	*5/1/2019 Valuation Report*	Rates in Revenue Ruling 96-7	Pri-2012 amount-weighted Disabled	Pri-2012 amount-weighted Disabled	Acceptable Change	
Mortality Improvement - Disabled	*5/1/2019 Valuation Report*	None	MP-2021	MP-2021	Acceptable Change	
Retirement - Actives	*5/1/2019 Valuation Report*	Age 62 with 5 years of service	Age 62 with 5 years of service	Age 62 with 5 years of service	No Change	Prior actuary stated age 61 in val report is a typo. Actual assumption in 2018-2023 vals was age 62.
Retirement - TVs	*5/1/2019 Valuation Report*	Age 62	Age 62	Age 62	No Change	Prior actuary stated age 61 in val report is a typo. Actual assumption in 2018-2023 vals was age 62.
Turnover	*5/1/2019 Valuation Report*	Sarason T-11	Sarason T-11	Sarason T-11	No Change	
Disability	*5/1/2019 Valuation Report*	1985 Pension Disability Table Class I Rates	1985 Pension Disability Table Class I Rates	1985 Pension Disability Table Class I Rates	No Change	
Optional Form Elections - Actives		100% Straight Life	100% Straight Life	100% Straight Life	No Change	
Optional Form Elections - TVs		100% Straight Life	100% Straight Life	100% Straight Life	No Change	
Marital Status	*5/1/2019 Valuation Report*	75% Married	75% Married	75% Married	No Change	
Spouse Age Difference	*5/1/2019 Valuation Report*	Males are 3 years older than females	Males are 3 years older than females	Males are 3 years older than females	No Change	
Active Participant Count	*5/1/2019 Valuation Report*	Flat/level	Flat/level	3% annual decline for 10 years & 1% annual decline thereafter	Generally Acceptable Change	
New Entrant Profile		None	Based on actual new entrants in the 2 years prior to 5/1/2022 (only data available)	Based on actual new entrants in the 2 years prior to 5/1/2022 (only data available)	Acceptable Change	
Missing or Incomplete Data		None	None	None	No Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	BAC2VA
EIN:	54-6124583
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 SFA Assumption Guidance	Comments
"Missing" Terminated Vested Participant Assumption		None	None	Assumed spouses of deceased TVs with LRF > 1 and deceased TVs with LRF > 1 who died between census & measurement date removed	Acceptable Change	
Treatment of Participants Working Past Retirement Date		No actuarial increase	No actuarial increase	Apply late retirement factors for terminated vested participants per plan doc and administrative practice	Other Change	
Assumptions Related to Reciprocity		None	None	None	No Change	
Other Demographic Assumption 1		N/A	N/A	N/A	No Change	
Other Demographic Assumption 2		N/A	N/A	N/A	No Change	
Other Demographic Assumption 3		N/A	N/A	N/A	No Change	

NON-DEMOGRAPHIC ASSUMPTIONS

	(A)	(B)	(C)	(D)	(E)	
Contribution Base Units		Flat/level	Flat/level	3% annual decline for 10 years & 1% annual decline thereafter	Generally Acceptable Change	
Contribution Rate		Assumed to be the same as actual employer contributons for plan year prior to the measurement date in all future years.	Based on projected contribution base units and an houly contribution rate of $3.54.	Based on projected contribution base units and an houly contribution rate of $3.54. Also reflects anticipated payments from settlement agreement for delinquent contributions.	Other Change	
Administrative Expenses		Assumed to be $169,621 for the plan year ending April 30, 2021, increasing 3.5% per year.	Reflect PBGC premium increases (known & 2%/year thereafter with total expenses subject to 15% of benefit payments cap.	Reflect updated non-PBGC premium expenses, with 2%/year inflation.	Other Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	BAC2VA
EIN:	54-6124583
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 SFA Assumption Guidance	Comments
Assumed Withdrawal Payments - Currently Withdrawn Employers		None	None	None		
Assumed Withdrawal Payments -Future Withdrawals		None	None	None		
Other Assumption 1		N/A	N/A	N/A		
Other Assumption 2		N/A	N/A	N/A		
Other Assumption 3		N/A	N/A	N/A		
CASH FLOW TIMING ASSUMPTIONS						
Benefit Payment Timing		Mid-Year	Mid-Year	Mid-Year		
Contribution Timing		Mid-Year	Mid-Year	Mid-Year		
Withdrawal Payment Timing		N/A	N/A	N/A		
Administrative Expense Timing		Mid-Year	Mid-Year	Mid-Year		
Other Payment Timing		N/A	N/A	N/A		

Create additional rows as needed.