Iron Workers' Pension Trust Fund for Colorado

Application for Special Financial Assistance

EIN: 84-6099094
PN: 001

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Section A. Plan Identifying Information

(1) **Plan Name:** Iron Workers' Pension Trust Fund for Colorado

(2) **Employer Identification Number (EIN):** 84-6099094

(3) **Plan Number (PN):** 001

(4) **Notice Filer Name:** Paul Graf

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(5) **Role of Filer:** Plan Consultant

(6) **Total Amount Requested** $11,778,535

Section B. Plan Documents

(1) **Plan Documentation**

a. Most recent plan document, file labeled: Plan Document COIW.pdf

b. Most recent trust agreement, file labeled: Trust Agreement COIW.pdf

c. Most recent IRS determination letter, file labeled IRS Determination Letter COIW.pdf

(2) **Actuarial Valuation Reports**

See attached documents labeled:

- 2024AVR COIW.pdf
- 2023AVR COIW.pdf
- 2022AVR COIW.pdf
- 2021AVR COIW.pdf
- 2020AVR COIW.pdf
- 2019AVR COIW.pdf
- 2018AVR COIW.pdf

(3) Rehabilitation Plan

The Rehabilitation Plan is attached, file labeled: Rehab Plan COIW.pdf

(4) Form 5500

See attached documents labeled:

- 2023Form5500 COIW.pdf
- 2022Form5500 COIW.pdf
- 2021Form5500 COIW.pdf

(5) Zone Certifications

See attached documents labeled:

- 2025Zone20250630 COIW.pdf
- 2024Zone20240701 COIW.pdf
- 2023Zone20230629 COIW.pdf
- 2022Zone20220629 COIW.pdf
- 2021Zone20210629 COIW.pdf
- 2020Zone20200715 COIW.pdf
- 2019Zone20190628 COIW.pdf
- 2018Zone20180629 COIW.pdf

(6) Account Statements

The most recent statement for each of the Plan's cash and investment accounts are attached, file labeled: Bank Statements COIW.pdf.

(7) Plan's Financial Statements

The most recent unaudited plan financial statements are attached, file labeled: Fin Statements COIW.pdf.

(8) Withdrawal liability documentation

Policy and procedures on collection of employer withdrawal liability is attached, file labeled: WDL Policy COIW.pdf.

(9) Death Audit

Documentation of death audit independently performed by Lexis Nexis is attached, file labeled: Death Audit COIW.pdf

The Plan submitted its census data early to the PBGC in accordance with Section B, Item (9)c. of the SFA instructions. A description of how the results of PBGC's independent death audit are reflected for SFA calculation purposes is attached, file labeled: PBGC Death Audit COIW.pdf

(10) Automated Clearing House (ACH) Vendor/Miscellaneous Payment Enrollment Form

Attached is an ACH Vendor Payment Enrollment Form, file labeled: Payment Enrollment COIW.pdf

Section C. Plan Data

(1) Form 5500 Projection

See attached file labeled: Template 1 COIW.xlsx.

(2) Contributing Employers

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

(3) Historical Plan Information

See attached file labeled: Template 3 COIW.xlsx.

(4) SFA Determination Under the "basic method"

See attached file labeled: Template 4A COIW.xlsx.

(5) Baseline SFA Amount

See attached file labeled: Template 5A COIW.xlsx.

(6) Reconciliation of the Change in the Amount of Requested SFA

See attached file labeled: Template 6A COIW.xlsx.

(7) Assumption / Method Changes

a. N/A - The Plan is eligible for SFA based on a certification of plan status completed before January 1, 2021, and therefore under PBGC instructions this information is not required.

b. Identify which assumptions and methods used in calculating SFA differ from those used in the pre-2021 certification of plan status (2020 zone certification) and brief explanations why the original assumptions are no longer reasonable, and the changed assumptions are reasonable.

See attached file labeled: Template 7 COIW.xlsx.

(8) Contribution, Withdrawal Liability, and Active Headcount Details

See attached file labeled: Template 8 COIW.xlsx.

(9) Participant Data

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

(10) Assumption Summaries

See attached file labeled: Template 10 COIW.xlsx.

Section D. Plan Statements

(1) SFA request cover letter

See attached file labeled: SFA Cover Letter COIW.pdf

(2) Plan Sponsor and Authorized Representatives

Name Board of Trustees of the Ironworkers' Pension Trust Fund for Colorado

Address 5511 W. 56th Avenue, Suite 250, Arvada CO 80002

Phone Number (303) 428-2416

Authorized Representatives

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(3) Eligibility Criteria

The Plan is eligible for SFA because it satisfies the SFA eligibility requirements as a critical status plan under PBGC Regulation §4262.3(a)(3). The conditions have been satisfied as follows:

1. For the plan year beginning April 1, 2020, the Plan was certified by the plan actuary to be in critical status within the meaning of §305(b)(2) of ERISA. The 2020 zone certification that was filed with the Secretary of the Treasury on July 15, 2020, which certified the Plan to be in critical status is referenced in Section B, Item (5) under the file name "2020Zone20200715 COIW.pdf" and is attached to this filing.
2. Using the 2020 Form 5500 Schedule MB, the percentage calculated under §4262.3(c)(2) of PBGC's SFA regulation is less than 40 percent. The percentage is calculated as follows:
   2.1. Current value of net assets (Line 2a.): $32,639,480
   2.2. Withdrawal liability due to be received by the Plan: $0 (1)
   2.3. Current liability (Line 2b(4) column (2): $94,565,626
   2.4. Percentage (a. + b.) / c. = 34.5%
3. Using the 2020 Form 5500 Schedule MB, the ratio of active participants that is entered on Line 2b(3)(c) to inactive participants (that is the sum of Lines 2b(1) and 2b(2)) is less than 2 to 3. The ratio is calculated as follows:
   3.1. Active participants (Line 2b(3)(c)): 355
   3.2. Inactive participants (sum of Lines 2b(1) and 2b(2)): 963
   3.3. Ratio (a. / b.) < 2 to 3

(1) The withdrawal liability due to be received by the Plan is $0 since there were no former contributing employers that owed withdrawal liability as of April 1, 2020.

(4) Priority Group Identification

N/A – the Plan's SFA application is submitted after March 11, 2023.

(5) Detailed Narrative Description of Future Contributions and Withdrawal Liability Payments

Industry Activity

The number of covered hours worked (CBU's) under the Ironworkers' Pension Trust Fund for Colorado is strongly influenced by the availability of unionized work in the steel industry within the Plan's jurisdiction of Colorado. Total hours worked have varied significantly over the past 15 years. Employment is volatile, with peak employment in the 2008/09 plan year followed by a significant drop in hours after the 2008 Great Recession. Hours slowly rebounded to modest levels in 2014/15, then have fluctuated ever since.

The following exhibit shows historical hours worked from 2007/08 through 2024/25. The historical hours, including the breakdown by classification for the entire period, is based on the monthly historical hours reporting records provided by the Plan Administrator.

Plan Year	Total (Excluding Apprentice Hours)	Commercial Hours	Industrial Hours	Reciprocity Hours	Apprentice Hours	
2007/08	695,969	351,796	253,108	91,065		
2008/09	777,501	430,945	243,368	103,188		
2009/10	597,680	341,068	201,166	55,446		
2010/11	367,905	167,802	147,631	52,473		
2011/12	407,420	216,993	124,358	66,068		
2012/13	394,460	246,973	77,687	69,800		
2013/14	441,303	297,996	109,226	34,081		
2014/15	501,033	389,976	79,086	31,971		
2015/16	466,514	381,580	44,138	40,796		
2016/17	478,203	392,750	42,351	43,102		
2017/18	495,062	431,820	16,668	46,575		
2018/19	503,691	417,448	29,687	56,556	27,563	
2019/20	499,400	433,668	13,635	52,097	127,355	
2020/21	499,315	439,944	13,238	46,133	177,238	**COVID**
2021/22	440,283	387,874	10,425	41,985	107,886	**COVID**
2022/23	539,724	500,201	2,700	36,824	149,462	
2023/24	547,501	492,891	10,684	43,927	154,689	
2024/25	449,961	403,163	12,537	34,262	91,154	

Commercial Hours:

Commercial hours declined through 2010/11 in the aftermath of the Great Recession, then gradually rebounded to 389,976 hours in 2014/15. Since 2014/15, Commercial hours have been modestly volatile year over year with annual increases or decreases generally less than 25,000 hours. Commercial hours increased during the 2022/23 and 2023/24 Plan Years, then declined back down to more typical levels in 2024/25.

The 2022/23 and 2023/24 years had higher than typical man-hours (CBUs) compared with other recent years due to two employers having substantial short-term projects that have now been completed. These employers were Derr & Gruenwald and Core Erectors IL LLC. The special projects during these years involved work on the Denver Convention Center, National Western Arena, the Air Force Academy, and construction on a high rise building in Denver. The hours history for these two employers are as follows:

Commercial Hours		
Plan Year	DERR & GRUENWALD	CORE ERECTORS IL LLC
2014/15	-	-
2015/16	16,751.00	-
2016/17	33,660.50	-
2017/18	87,633.00	-
2018/19	87,719.50	-
2019/20	53,813.20	-
2020/21	49,489.50	-
2021/22	85,779.00	-
2022/23	**119,615.00**	-
2023/24	60,066.80	**33,841.10**
2024/25	20,048.50	7,429.50

For purposes of establishing a reasonable basis for future Commercial hours worked, we have established an average for the 9-year period from 2014/15 through 2024/25 (ignoring the COVID years), adjusted for Commercial hours related to the short-term projects in 2022/23 and 2023/24 as follows:

Plan Year	DERR & GRUENWALD	
2014/15	-	
2015/16	16,751	
2016/17	33,661	
2017/18	87,633	
2018/19	87,720	
2019/20	53,813	
2020/21	49,490	COVID
2021/22	85,779	COVID
2022/23	**119,615**	
2023/24	60,067	
2024/25	20,049	

Adjustment to 2023/24 Commerical Hours Related to Derr & Greunwald		
Average hours for 2016/17 - 2024/25, excluding COVID years and 2022/23	57,157	
Increase in 2022/23 hours due to special projects	62,458	62,458 = 119,615 – 57,157
2022/23 Commercial Hours before Adjustment	500,201	
2022/23 Commercial Hours after Adjustment for special projects	437,743	437,743 = 500,201 – 62,458

Plan Year	CORE ERECTORS IL LLC
2022/23	-
2023/24	**33,841**
2024/25	7,430

Increased 2023/24 hours due to special projects	33,841	
2023/24 Commercial Hours before Adjustment	492,891	
2023/24 Commercial Hours after Adjustment for special projects	459,049	459,049 = 492,891 – 33,841

Using the adjusted Commercial hours for 2022/23 and 2023/24, the updated hours history is shown below:

Plan Year	Total (Excluding Apprentice Hours)	Commercial Hours	Industrial Hours	Reciprocity Hours	Apprentice Hours	
2007/08	695,969	351,796	253,108	91,065	-	
2008/09	777,501	430,945	243,368	103,188	-	
2009/10	597,680	341,068	201,166	55,446	-	
2010/11	367,905	167,802	147,631	52,473	-	
2011/12	407,420	216,993	124,358	66,068	-	
2012/13	394,460	246,973	77,687	69,800	-	
2013/14	441,303	297,996	109,226	34,081	-	
2014/15	501,033	389,976	79,086	31,971	-	
2015/16	466,514	381,580	44,138	40,796	-	
2016/17	478,203	392,750	42,351	43,102	-	
2017/18	495,062	431,820	16,668	46,575	-	
2018/19	503,691	417,448	29,687	56,556	27,563	
2019/20	499,400	433,668	13,635	52,097	127,355	
2020/21	499,315	439,944	13,238	46,133	177,238	**COVID**
2021/22	440,283	387,874	10,425	41,985	107,886	**COVID**
2022/23	477,266	437,743	2,700	36,824	149,462	
2023/24	513,660	459,049	10,684	43,927	154,689	
2024/25	449,961	403,163	12,537	34,262	91,154	
Average Commercial Hours for 9 year period 2014/15 - 2024/25, excluding COVID		416,355				

Using the updated Commercial hours history, the average Commercial hours worked during the 9-year period from 2014/15 through 2024/25 (excluding the COVID period) is approximately 416,000 hours per year. Due to the volatility in Commercial hours since 2014/15 and future economic uncertainty, utilizing this 9-year historic average of 416,000 hours is a reasonable assumption for Commercial hours worked under the Plan in future years.

Industrial Hours:
Industrial hours have experienced the largest decline over this period as covered hours of employment for this type of work during the earliest years of the period related to large governmental clean-up project work that is not expected to repeat. While the trend in Industrial hours has been a steady decline, the expectation is that Industrial hours have hit a floor and a reasonable assumption for Industrial hours worked under the Plan in future years is 13,000 hours each year based on recent historical hours for this classification.

Reciprocity Hours:
Reciprocity hours are expected to be tied to the broader industry activity that is represented in the Commercial hours projection. Since 2014/15, Reciprocity hours have represented approximately 10% of the Commercial hours worked each year. Based on this historic relationship, a reasonable assumption for Reciprocity hours worked under the Plan in future years is 41,600 hours each year (10% of the Commercial hours worked assumption).

Apprentice Hours:
Apprentice hours were first included as contributory hours under the Plan starting January 1, 2019, limiting the amount of history available for this classification. Similar to Reciprocity hours, the expectation is that Apprentice hours are tied to the broader industry activity that is represented in the Commercial hours projection. Based on the recent history available, a reasonable assumption for Apprentice hours worked under the Plan in future years is 124,800 hours each year (30% of the Commercial hours worked assumption).

Assumed Contributory Hours for SFA:

Plan Year	Commercial Hours	Industrial Hours	Reciprocity Hours	Apprentice Hours
Future Years Starting April 1, 2025	416,000	13,000	41,600	124,800

Assumed Future Contributions

Employers contribute to the Plan pursuant to collective bargaining agreements and all contributions made to the Plan are non-benefit accruing contributions.

The Plan was first certified to be in Critical Status on June 28, 2013 for the plan year beginning April 1, 2013. Participating employers contributing to the Plan are subject to the Required Contribution Schedule of the Rehabilitation Plan.

The Required Contribution Schedule and the Collective Bargaining Agreements provide for three different Participant Classifications, each with a different hourly contribution rate. The three Participant Classifications are: 1) Commercial, 2) Industrial, and 3) Apprentice. Effective November 1, 2019, based on the Collective Bargaining Agreements, the hourly contribution rate for each of these Participant Classifications is as follows:

1) Commercial Rate: $3.05/hour
2) Industrial Rate: $9.76/hour
3) Apprentice Rate: $1.08/hour

In addition to the contribution rates for each Participant Classification, reciprocal contributions are projected to be received by the Plan each year. Starting in 2010, the reciprocal contribution rate has been $1.57/hour. Effective April 1, 2026, the Board of Trustees decided to increase the reciprocal contribution rate from $1.57/hour to $3.05/hour. Because this increase to the reciprocal contribution rate was made after July 9, 2021, we have not reflected this increase in the SFA Application.

The assumption is that contributions in future years are based on a projection of the future contributory hours worked for each Participant Classification plus future reciprocity hours and the respective hourly contribution rates.

The table below provides the assumed future contributions by Participant Class, including reciprocity contributions. For the period between the SFA measurement date of December 31, 2022 and March 31, 2025, we propose to reflect the actual contributions from the audited financial statements. The actual contributions for the period December 31, 2022 through March 31, 2025 and the assumption for future contribution first effective April 1, 2025 are shown below.

Contributions for the Period December 31, 2022 through March 31, 2025:

	Plan Contributions based on Audited Financial Statements
December 31, 2022 - March 31, 2023[1]	668,823
April 1, 2023 - March 31, 2024	1,718,451
April 1, 2024 - March 31, 2025	1,596,046

[1] Represents the difference between the contributions for the full Plan Year as provided in the audited financial statements and the contributions during the first 9 months of the Plan Year as provided in the unaudited financial statements:
($1,891,432 - $1,222,609 = $668,823)

Assumed Contributions for Future Years Starting April 1, 2025

Plan Year	Commercial Hours	Industrial Hours	Reciprocity Hours	Apprentice Hours
Future Years Starting April 1, 2025	416,000	13,000	41,600	124,800

	Commercial	Industrial	Reciprocity	Apprentice
Hourly Contribution Rate	$3.05	$9.76	$1.57	$1.08

Plan Year	Commercial Contributions	Industrial Contributions	Reciprocity Contributions	Apprentice Contributions	Total Contributions
Future Years Starting April 1, 2025	$1,268,800	$126,880	$65,312	$134,784	$1,595,776

Contribution History

Extensive time has been spent with the plan administrator and the plan auditor to better understand the differences between the contributions shown in the audited financials (template 3) and the contributions based on the plan administrator records, which is the basis of our hours history that is used to develop our future hours assumption. We have determined that there are 2 key factors that account for the differences between the contributions: 1) The administrator's record system is constantly being updated as data becomes available and corrections are made, such as late hours reporting or corrections related to payroll audits. The audited financial statements are based on the best information available at the time of the audit. The administrator's hours/contributions report used for our analysis contains all of the known information available at the time the files were provided. As a result, the data used to compile the hours history used for the SFA filing is more complete than the data used for the audit. 2) The audited financial statements include Adjusted Journal Entries (AJEs) that make adjustments to the contributions each year. Some of the AJEs were for lockbox adjustments from past years that made corrections related to allocations to other Colorado Ironworkers funds.

Assumed Future Withdrawal Liability Payments

No future withdrawal liability payments are assumed because no former contributing employers owe withdrawal liability to the Plan, and no future withdrawal liability payments are assumed to be collected from current contributing employers that may withdraw in the future due to the construction industry exemption, along with the future expectation that future hours will remain constant (i.e. no decline) in future years.

(6) Assumptions

a. Changes to Assumptions for SFA Eligibility

N/A - The Plan is eligible for SFA under §4262.3(a)(3) using the assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021. Therefore, there were no changes to assumptions that affect the Plan's eligibility for SFA.

b. Changes to Assumptions for Determining Amount of SFA

Identification of assumptions/methods to determine SFA that differ from those used in the most recent certification of plan status completed prior to January 1, 2021.

<u>All Assumptions – Change to Reflect Extended Projection Period:</u>

The pre-2021 zone certification (2020 zone certification) included solvency projections through April 1, 2039, and therefore the assumptions used for the 2020 zone certification did not extend beyond April 1, 2039. For the SFA application, all assumptions are projected to extend through March 31, 2051, which is beyond the 2020 zone certification insolvency projection period ending in 2039. The extended period was necessary to complete the calculations for the SFA application.

Changed Assumptions:

In addition to the necessary assumption changes resulting from extension of the projection period through March 31, 2051 as described above, the following assumptions used to calculate SFA have changed since the certification of plan status completed prior to January 1, 2021:

1. Interest Rate(1)
2. Mortality Table and Mortality Improvement Scale(1)
3. Operating Expenses
4. Excluded Terminated Vested Participants(1)
5. Late Retirement Increase - Terminated Vested Participants
6. CBUs (Hours Worked)
7. Contributions for the period December 31, 2022 through March 31, 2025
8. Contribution Rates(1)

Each of these assumption changes is discussed in more detail below.

(1) Assumptions specifically noted in Section III – Acceptable assumption changes from PBGC's Special Financial Assistance Guidance documentation. These assumption changes are reflected in the "Baseline" SFA calculation shown in Template 3.

1. Interest Rate	
Prior Assumption (2020 Zone Certification)	7.50% compounded annually, net of investment expenses.
SFA Assumption	SFA Assets: 3.77% compounded annually, net of investment expenses. Non-SFA Assets: 5.85% compounded annually, net of investment expenses.
Rationale for Change	**SFA Assets:** Under section 4262.4(e)(2) of the PBGC regulations, the interest rate for SFA assets used to determine the amount of SFA is the interest rate used for funding standard account purposes in the 2020 zone status certification, limited by the interest rate that is 67 basis points higher than the average of the rates specified in section 303(h)(2)(C)(i), (ii), and (iii) of ERISA for the month in which such rate is the lowest amount the 4 calendar months ending with the month in which the plan's initial application for SFA is filed. The average of the three segment interest rates for the month of December 2022, or 3.10%, plus 67 basis points. This produces an interest rate limit of 3.77%, which is lower than the interest rate of 7.50% which was used for funding standard account purposes in the 2020 zone status certification. **Non-SFA Assets:** Under section 4262.4(e)(1) of the PBGC regulations, the interest rate for Non-SFA assets used to determine the amount of SFA is the interest rate used for funding standard account purposes in the 2020 zone status certification, limited by the interest rate that is 200 basis points higher than the rate specified in section 303(h)(2)(C)(iii) of ERISA for the month in which such rate is the lowest among the 4 calendar months ending with the month in which the plan's initial application for SFA is filed. The third segment interest rate for the month of December 2022, or 3.85%, plus 200 basis points. This produces an interest rate limit of 5.85%, which is lower than the interest rate of 7.50% which was used for funding standard account purposes in the 2020 zone status certification. A statement regarding reasonableness is not required because the statute prescribes the interest rate for SFA and Non-SFA assets.

2. Mortality Table and Mortality Improvement Scale	
Prior Assumption (2020 Zone Certification)	<u>Mortality Table</u> Healthy Lives: 1994 Group Annuity Mortality Table Disabled Lives: RP-2000 Disabled Mortality Table <u>Mortality Improvement Scale</u> Healthy Lives: None Disabled Lives: None
SFA Assumption	<u>Mortality Table</u> Non-annuitants: Pri-2012 amount-weighted Blue Collar Employee table, gender distinct Non-disabled Annuitants: Pri-2012 amount-weighted Blue Collar Non-disabled Annuitant table, gender distinct Disabled Annuitants: Pri-2012 amount-weighted Disabled Retiree table, gender distinct <u>Mortality Improvement Scale</u> Healthy Lives: MP-2021 fully generational mortality improvement scale

	Disabled Lives: MP-2021 fully generational mortality improvement scale
Rationale for Change	The prior assumption for healthy and disabled mortality is no longer reasonable because those mortality tables are outdated and do not reflect current mortality rates. In addition, assuming no future mortality improvement is not a reasonable assumption because mortality rates are expected to improve in future years. The healthy and disabled mortality table and the mortality improvement scale used for the SFA calculation is appropriate and reasonable and reflects recent experience in projecting future mortality. These mortality tables and improvement scale have been selected based on the PBGC Special Financial Assistance Assumptions Guidance documentation.

3. Operating Expenses

Prior Assumption (2020 Zone Certification)	Annual operating expenses, including PBGC premiums, were assumed to be $234,100 payable at the middle of the April 1, 2020 Plan Year with a 2% annual increase assumed in the subsequent three plan years, 1.5% assumed in the subsequent ten plan years and 1% each year thereafter.
SFA Assumption	Known operating expenses have been reflected through 3/31/2026. In addition, estimated SFA application related fees of $40,000 have been reflected for the 2026/27 plan year. Ongoing projected operating expenses are based on the pre-2021 operating expense assumption for 2020/21 of $234,100 ($204,880 of Baseline Expenses and $29,220 of PBGC Premiums). The Baseline Expenses are projected to increase each year with annual inflation of 2%. Future PBGC premiums are projected based on expected participant headcounts and PBGC premium levels. The per-participant PBGC premium level is $35 for 2023, $37 for 2024, $39 for 2025 and is projected to increase with inflation in future years, while also reflecting the legislated increase to $52 per participant in 2031. Future operating expenses are projected through the plan year ending in 2051 and are limited to the appropriate percent (12% or 15%) of benefit payments for each year.
Rationale for Change	The prior assumption did not explicitly project PBGC premiums based on projected participant head counts. Instead, the prior assumption applied annual rates of increase to total assumed operating expenses. The annual increases were reduced over time to an annual rate lower than inflation to estimate the impact of declining PBGC premiums that are realized over time for a plan with frozen benefits and therefore a closed (declining) group of participants. Therefore, the prior assumption is no longer reasonable. The new assumption explicitly projects PBGC premiums separately from other operating expenses based on projected participant head counts and projected PBGC premium rates. Both PBGC premium rates and non-PBGC operating expenses are projected each year with annual inflation of 2%. In addition, the new assumption includes known operating expenses through 3/31/2026, known PBGC premium rates through 2025, and an estimate of ARPA related expenses for the 2026/27 plan year, The new assumption is a reasonable and appropriate assumption since it closely aligns with recent Plan experience and reflects our best estimate of anticipated future experience under the Plan.

4. Excluded Terminated Vested Participants

Prior Assumption (2020 Zone Certification)	Terminated vested participants over age 70 were excluded from the valuation.

SFA Assumption	Terminated vested participants over age 85 are excluded from the valuation.
Rationale for Change	The prior assumption is no longer reasonable because it excluded terminated vested participants over age 70 who are not deceased based on the Plan's death audit and the death audit performed using the Social Security Administration Death Master File. The new assumption includes terminated vested participants between ages 70 and 85 and are not deceased based on the latest death audit information available. The new assumption is reasonable and is appropriate and reflects our best estimate of anticipated Plan experience.
5. Late Retirement Increase - Terminated Vested Participants	
Prior Assumption (2020 Zone Certification)	Late retirement increases were not applied to benefits for terminated vested participants who retired after normal retirement age.
SFA Assumption	Late retirement increases for terminated vested participants over normal retirement age are explicitly valued based on their rounded age at the valuation date and the Plan's late retirement adjustment factors after normal retirement age (65).
Rationale for Change	The prior assumption is no longer reasonable because it does not reflect late retirement increases for terminated vested participant who retire after normal retirement age. The new assumption reflects the actual late retirement adjustment made to a terminated vested participant's benefit upon late retirement and provides a better projection of future cash flows necessary for the SFA calculations.
6. CBUs (Hours Worked)	
Prior Assumption (2020 Zone Certification)	Non-Apprentice Industrial hours are assumed to be 36,000 for 2020/2021, 37,200 for 2021/2022, and 38,400 for 2022/2023 and each year thereafter. Non-Apprentice Commercial hours are assumed to be 559,000 for 2020/2021, 587,600 for 2021/2022, and 614,600 for 2022/2023 and each year thereafter. Apprentices are assumed to work 100,000 hours per year in all years.
SFA Assumption	Non-Apprentice Commercial hours are assumed to remain level at 416,000 hours each year starting April 1, 2025, which is the average of Non-Apprentice Commercial hours for the 9-year period from 2014/15 through 2024/25 (excluding the COVID period) and adjusted for Commercial hours related to short-term projects during the 2023/24 and 2024/25 plan years. Non-Apprentice Industrial hours are assumed to remain level at 13,000 hours each year. Reciprocity hours are assumed to equal 10% of non-Apprentice Commercial hours, or 41,600 hours, each year. Apprentice hours are assumed to equal 30% of non-Apprentice Commercial hours, or 124,800 hours, each year.
Rationale for Change	The prior assumption is no longer reasonable because it does not reflect our current understanding of anticipated industry activity. The new assumption does reflect expected industry activity as follows: • Non-Apprentice Commercial hours declined after the 2008 Great Recession and slowly rebounded by the 2014/15 Plan year. Since 2014/15, hours have been volatile with no upward or downward trend. Due to the volatility in Commercial hours since 2014/15 and future economic uncertainty, utilizing the 9-year historic average of 416,000 hours for the period 2014/15 through 2024/25 (excluding the COVID period) and adjusting for short-term projects during the 2023/24 and 2024/25 plan years is a reasonable assumption for

	Commercial hours worked under the Plan in future years. • Non-Apprentice Industrial hours peaked during the earliest years of the observed period related to large governmental clean-up project work that is not expected to repeat. While the trend in Industrial hours has been a steady decline, the expectation is that Non-Apprentice Industrial hours have hit a floor and a reasonable assumption for Non-Apprentice Industrial hours worked under the Plan in future years is 13,000 hours each year based on recent historical hours for this classification, which closely aligns with the level of Non-Apprentice Industrial hours in recent years, including 2023/24 and 2024/25. • Reciprocity hours are expected to be tied to the broader industry activity that is represented in the Commercial hours projection. Since 2014/15, Reciprocity hours have represented approximately 10% of the Commercial hours worked each year. Based on this historic relationship, a reasonable assumption for Reciprocity hours worked under the Plan in future years is 41,600 hours each year (10% of the Commercial hours worked assumption). • Apprentice hours were first included as contributory hours under the Plan starting January 1, 2019, limiting the amount of history available for this classification. Similar to Reciprocity hours, the expectation is that Apprentice hours are tied to the broader industry activity that is represented in the Commercial hours projection. Based on the recent history available, a reasonable assumption for Apprentice hours worked under the Plan in future years is 124,800 hours each year (30% of the Commercial hours worked assumption). The new assumption is a reasonable and appropriate assumption and reflects our best estimate of anticipated industry activity and Plan experience.
7. Contributions for the period December 31, 2022 through March 31, 2025	
Prior Assumption (2020 Zone Certification)	Assumed contributions based on assumed CBUs and contribution rates were used to project contributions for the period December 31, 2022 through March 31, 2025.
SFA Assumption	Actual contributions from the Plan's audited financial statements are reflected for the period December 31, 2022 through March 31, 2025.
Rationale for Change	The prior assumption is no longer reasonable because it does not explicitly reflect known contributions from the Plan's audited financial statements for the period December 31, 2022 through March 31, 2022. The new assumption sets the contributions for the period December 31, 2022 through March 31, 2025 based on the contributions in the Plan's audited financial statements. The new assumption is a reasonable and appropriate assumption and reflects our best estimate of anticipated Plan experience.
8. Contribution Rates	
The Industrial contribution rate is $9.76 per hour and the Commercial contribution rate is $3.05 per hour for all years. The Apprentice contribution rate is $0.75 per hour as of April 1, 2020, $0.84 per hour effective November 1, 2020, and $1.08 per hour effective November 1, 2021.	

The Industrial contribution rate is $9.76 per hour, the Commercial contribution rate is $3.05 per hour, and the Apprentice contribution rate is $1.08 per hour for all future years. Reciprocity contribution rate is $1.57 per hour for all years.
The prior assumption is no longer reasonable because it does not explicitly reflect reciprocity contribution rates. The new assumption is set equal to the current contribution rates for each classification and explicitly reflects reciprocity contribution rates. We complied with §4262.4(c)(3) of PBGC's SFA Regulation which indicates that contribution increases that are agreed to on or after July 9, 2021 are ignored for purposes of determining the SFA amount for a Plan, though in full disclosure, there have not been any such increases in the contribution rates. The new assumption is a reasonable and appropriate assumption and reflects our best estimate of anticipated Plan experience. See Appendix C for current hourly contribution rates

(7) Reinstatement of Suspended Benefits

N/A – The Plan did not suspend benefits under §305(e)(9) or §4245(a) of ERISA.

Section E. Checklist and Certifications

(1) SFA Application Checklist

See attached file labeled: App Checklist COIW.xlsx

(2) SFA Eligibility Certification under §4262.3(a)(1) of PBGC's SFA Regulation

N/A - The Plan is not eligible for SFA under §4262.3(a)(1) of PBGC's SFA Regulation. The Plan is eligible for SFA under §4262.3(a)(3) PBGC's SFA Regulation.

(3) SFA Eligibility Certification under §4262.3(a)(3) of PBGC's SFA Regulation

See attached document labeled: SFA Eligibility COIW.pdf.

(4) Certification of Priority Status

N/A – The Plan is not filing an application on or before March 11, 2023.

(5) Certification of SFA Amount by Plan's Enrolled Actuary

See attached document labeled: SFA Amount Cert COIW.pdf.

(6) Certification of Plan Sponsor to the Accuracy of the Fair Market of Plan Assets

See attached document labeled: FMV Cert COIW.pdf.

(7) Executed Plan Amendment for SFA Compliance

See attached document labeled: Compliance Amend COIW.pdf.

(8) Plan Amendment to Reinstate Suspended Benefits and Pay Make-up Payments

N/A - The Plan did not suspend benefits under §305(e)(9) or §4245(a) of ERISA.

(9) Executed Plan Amendment to rescind Partition

N/A – The Plan was not partitioned.

(10) Penalty of Perjury Statement

See attached document labeled: Penalty COIW.pdf.

Appendix A – Operating Expenses

Development of Baseline Fees for 4/1/2026 – 3/31/2027 Plan Year:

Year	Assumed Expenses - 2020 PPA Certification	Baseline Expense Inflation	PBGC Premiums	Baseline Fees	Total Fees
4/1/2020 - 3/31/2021	234,100	2.0%	29,220	204,880	234,100
4/1/2021 - 3/31/2022		2.0%		208,978	
4/1/2022 - 3/31/2023		2.0%		213,157	
4/1/2023 - 3/31/2024		2.0%		217,420	
4/1/2024 - 3/31/2025		2.0%		221,769	
4/1/2025 - 3/31/2026		2.0%		226,204	
4/1/2026 - 3/31/2027		2.0%		230,728	

Projection of Operating Expenses – Reflecting Cap of 12% or 15% of Benefit Payments: (2)

Year	Headcount	PBGC Premium Rate	PBGC Premiums	ARPA-related Project Fees	Baseline Fees	Total Fees	Cap (12%/15% of Benefit payments)	Final Fees After Cap	PBGC Inflation	Baseline Expense Inflation
12/31/2022 - 3/31/2023 (actual)		32.00	28,768	-	80,486	109,254	N/A	109,254		
4/1/2023 - 3/31/2024 (actual)		35.00	30,975	23,602	236,100	290,677	N/A	290,677		
4/1/2024 - 3/31/2025 (actual)		37.00	31,561	4,856	245,158	281,575	N/A	281,575		2.0%
4/1/2025 - 3/31/2026 (actual)		39.00	31,668	154,053	225,941	411,662	651,669	411,662	2.0%	2.0%
4/1/2026 - 3/31/2027	895	39.78	35,603	40,000	230,728	306,331	636,102	306,331	2.0%	2.0%
4/1/2027 - 3/31/2028	867	40.58	35,179		235,343	270,522	618,299	270,522	2.0%	2.0%
4/1/2028 - 3/31/2029	841	41.39	34,807		240,050	274,857	601,302	274,857	2.0%	2.0%
4/1/2029 - 3/31/2030	815	42.21	34,405		244,851	279,256	726,441	279,256	2.0%	2.0%
4/1/2030 - 3/31/2031	789	43.06	33,974		249,748	283,722	702,049	283,722	2.0%	2.0%
4/1/2031 - 3/31/2032	763	52.00	39,676		254,743	294,419	675,534	294,419	2.0%	2.0%
4/1/2032 - 3/31/2033	736	53.04	39,037		259,838	298,875	648,915	298,875	2.0%	2.0%
4/1/2033 - 3/31/2034	709	54.10	38,357		265,035	303,392	622,978	303,392	2.0%	2.0%
4/1/2034 - 3/31/2035	681	55.18	37,579		270,336	307,915	597,781	307,915	2.0%	2.0%
4/1/2035 - 3/31/2036	653	56.29	36,755		275,743	312,498	572,783	312,498	2.0%	2.0%
4/1/2036 - 3/31/2037	626	57.41	35,940		281,258	317,198	547,362	317,198	2.0%	2.0%
4/1/2037 - 3/31/2038	599	58.56	35,078		286,883	321,961	516,871	321,961	2.0%	2.0%
4/1/2038 - 3/31/2039	571	59.73	34,107		292,621	326,728	489,651	326,728	2.0%	2.0%
4/1/2039 - 3/31/2040	544	60.93	33,144		298,473	331,617	461,128	331,617	2.0%	2.0%
4/1/2040 - 3/31/2041	516	62.14	32,067		304,442	336,509	432,117	336,509	2.0%	2.0%
4/1/2041 - 3/31/2042	490	63.39	31,060		310,531	341,591	403,776	341,591	2.0%	2.0%
4/1/2042 - 3/31/2043	465	64.66	30,065		316,742	346,807	376,124	346,807	2.0%	2.0%
4/1/2043 - 3/31/2044	440	65.95	29,017		323,077	352,094	349,618	349,618	2.0%	2.0%
4/1/2044 - 3/31/2045	416	67.27	27,983		329,539	357,522	324,044	324,044	2.0%	2.0%
4/1/2045 - 3/31/2046	392	68.61	26,896		336,130	363,026	298,950	298,950	2.0%	2.0%
4/1/2046 - 3/31/2047	370	69.99	25,895		342,853	368,748	275,173	275,173	2.0%	2.0%
4/1/2047 - 3/31/2048	349	71.38	24,913		349,710	374,623	252,672	252,672	2.0%	2.0%
4/1/2048 - 3/31/2049	328	72.81	23,883		356,704	380,587	231,587	231,587	2.0%	2.0%
4/1/2049 - 3/31/2050	309	74.27	22,949		363,838	386,787	211,898	211,898	2.0%	2.0%
4/1/2050 - 3/31/2051	291	75.75	22,044		371,115	393,159	193,574	193,574	2.0%	2.0%

(2) Benefit payments are projected to decline each year. For plan years prior to the 2029/30 plan year benefit payments are projected to be more than $5,000,000, therefore the fee cap is calculated to be 12% of projected benefit payments each year through the 2028/29 plan year. Starting with the 2029/30 plan year benefit payments are projected to be less than $5,000,000, therefore the fee cap is calculated to be 15% of projected benefit payments for the 2029/30 plan year and each year thereafter.

Appendix B – Hourly Contribution Rates

COMMERCIAL	DB Contribution Rates		
	11/1/2019	11/1/2020	11/1/2021
Ironworker	3.05	3.05	3.05
Journeyman	3.05	3.05	3.05
Journeyman Welder (E71-T8)	3.05	3.05	3.05
Lead Pusher	3.05	3.05	3.05
Foreman	3.05	3.05	3.05
General Foreman	3.05	3.05	3.05
First Period Apprentice	0.75	0.84	1.08
Second Period Apprentice	0.75	0.84	1.08
Third Period Apprentice	0.75	0.84	1.08
Fourth Period Apprentice	0.75	0.84	1.08
Fifth Period Apprentice	0.75	0.84	1.08
Sixth Period Apprentice	0.75	0.84	1.08

INDUSTRIAL	DB Contribution Rates		
	11/1/2019	11/1/2020	11/1/2021
Ironworker	9.76	9.76	9.76
Journeyman	9.76	9.76	9.76
Journeyman Welder (E71-T8)	9.76	9.76	9.76
Lead Pusher	9.76	9.76	9.76
Foreman	9.76	9.76	9.76
General Foreman	9.76	9.76	9.76
First Period Apprentice	0.75	0.84	1.08
Second Period Apprentice	0.75	0.84	1.08
Third Period Apprentice	0.75	0.84	1.08
Fourth Period Apprentice	0.75	0.84	1.08
Fifth Period Apprentice	0.75	0.84	1.08
Sixth Period Apprentice	0.75	0.84	1.08

Historic Reciprocity Hours and Contributions

Plan Year	Hours	Contributions	Hourly Rate
2018/19	56,556	$ 88,525	$ 1.57
2019/20	52,097	$ 81,757	$ 1.57
2020/21	46,133	$ 72,429	$ 1.57
2021/22	41,985	$ 65,916	$ 1.57
2022/23	36,824	$ 57,814	$ 1.57
2023/24	43,927	$ 68,966	$ 1.57
2024/25	34,262	$ 53,792	$ 1.57

Appendix C – Federal Reserve Statement on Longer-Run Goals and Monetary Policy Strategy

Statement on Longer-Run Goals and Monetary Policy Strategy

Adopted effective January 24, 2012; as amended effective August 22, 2025

The Federal Open Market Committee (FOMC) is firmly committed to fulfilling its statutory mandate from Congress of promoting maximum employment, stable prices, and moderate long-term interest rates. The Committee seeks to explain its monetary policy decisions to the public as clearly as possible. Such clarity facilitates well-informed decision making by households and businesses, reduces economic and financial uncertainty, increases the effectiveness of monetary policy, and enhances transparency and accountability, which are essential in a democratic society.

The Committee's monetary policy strategy is designed to promote maximum employment and stable prices across a broad range of economic conditions. Employment, inflation, and long-term interest rates fluctuate over time in response to economic and financial disturbances. Monetary policy plays an important role in stabilizing the economy in response to these disturbances. The Committee's primary means of adjusting the stance of monetary policy is through changes in the target range for the federal funds rate. The Committee is prepared to use its full range of tools to achieve its maximum employment and price stability goals, particularly if the federal funds rate is constrained by its effective lower bound.

Durably achieving maximum employment fosters broad-based economic opportunities and benefits for all Americans. The Committee views maximum employment as the highest level of employment that can be achieved on a sustained basis in a context of price stability. The maximum level of employment is not directly measurable and changes over time owing largely to non-monetary factors that affect the structure and dynamics of the labor market. Consequently, it would not be appropriate to specify a fixed goal for employment; rather, the Committee's policy decisions must be informed by assessments of the maximum level of employment, recognizing that such assessments are necessarily uncertain and subject to revision. The Committee considers a wide range of indicators in making these assessments.

Price stability is essential for a sound and stable economy and supports the well-being of all Americans. The inflation rate over the longer run is primarily determined by monetary policy, and hence the Committee can specify a longer-run goal for inflation. The Committee reaffirms its judgment that inflation at the rate of 2 percent, as measured by the annual change in the price index for personal consumption expenditures, is most consistent over the longer run with the Federal Reserve's statutory maximum employment and price stability mandates. The Committee judges that longer-term inflation expectations that are well anchored at 2 percent foster price stability and moderate long-term interest rates and enhance the Committee's ability to promote maximum employment in the face of significant economic disturbances. The Committee is prepared to act forcefully to ensure that longer term inflation expectations remain well anchored.

Monetary policy actions tend to influence economic activity, employment, and prices with a lag. Moreover, sustainably achieving maximum employment and price stability depends on a stable financial system. Therefore, the Committee's policy decisions reflect its longer-run goals, its medium-term outlook, and its assessments of the balance of risks, including risks to the financial system that could impede the attainment of the Committee's goals.

The Committee's employment and inflation objectives are generally complementary. However, if the Committee judges that the objectives are not complementary, it follows a balanced approach in promoting them, taking into account the extent of departures from its goals and the potentially different time horizons over which employment and inflation are projected to return to levels judged consistent with its mandate.

The Committee recognizes that employment may at times run above real-time assessments of maximum employment without necessarily creating risks to price stability.

The Committee intends to review these principles and to make adjustments as appropriate at its annual organizational meeting each January, and to undertake roughly every 5 years a thorough public review of its monetary policy strategy, tools, and communication practices.

Appendix D – FOMC Projections Materials

Federal Open Market Committee

June 18, 2025: FOMC Projections materials, accessible version

Accessible version

For release at 2:00 p.m., EDT, June 18, 2025

Summary of Economic Projections

In conjunction with the Federal Open Market Committee (FOMC) meeting held on June 17-18, 2025, meeting participants submitted their projections of the most likely outcomes for real gross domestic product (GDP) growth, the unemployment rate, and inflation for each year from 2025 to 2027 and over the longer run. Each participant's projections were based on information available at the time of the meeting, together with her or his assessment of appropriate monetary policy—including a path for the federal funds rate and its longer-run value—and assumptions about other factors likely to affect economic outcomes. The longer-run projections represent each participant's assessment of the value to which each variable would be expected to converge, over time, under appropriate monetary policy and in the absence of further shocks to the economy. "Appropriate monetary policy" is defined as the future path of policy that each participant deems most likely to foster outcomes for economic activity and inflation that best satisfy his or her individual interpretation of the statutory mandate to promote maximum employment and price stability.

Table 1. Economic projections of Federal Reserve Board members and Federal Reserve Bank presidents, under their individual assumptions of projected appropriate monetary policy, June 2025

Variable	Median[1]				Range[3]			
	2025	2026	2027	Longer run	2025	2026	2027	Longer run
Change in real GDP	1.4	1.6	1.8	1.8	1.1–2.1	0.6–2.5	0.6–2.5	1.5–2.5
March projection	1.7	1.8	1.8	1.8	1.0–2.4	0.6–2.5	0.6–2.5	1.5–2.5
Unemployment rate	4.5	4.5	4.4	4.2	4.3–4.6	4.3–4.7	4.0–4.7	3.5–4.5
March projection	4.4	4.3	4.3	4.2	4.1–4.6	4.1–4.7	3.9–4.7	3.5–4.5
PCE inflation	3.0	2.4	2.1	2.0	2.5–3.3	2.1–3.1	2.0–2.8	2.0
March projection	2.7	2.2	2.0	2.0	2.5–3.4	2.0–3.1	1.9–2.8	2.0

Appendix E – Terminated Vesteds over age 65 & Statement of Policy on Locating Missing Participants

The following is a listing of terminated vested participants over age 65 and the Plan's missing participant policy.

COIW SFA - Vested Terminated Participants over age 65

SSN	First, Middle & Last Initials	Rounded Age at 4/1/2022	Assumed Payment Date	Gender	Total Accrued Monthly Benefit at 4/1/22	Late Retirement Factor Baseline	Accrued Benefit Baseline	Late Retirement Factor Final SFA Assumption	New Accrued Benefit Final SFA Assumption	Difference in 4/1/2022 Monthly Benefit (Baseline to Final SFA Assumption)
xxxxxxxxxxx	[redacted]	75	4/1/2022	[redacted]	$ 585.00	0	$ -	2.5	$ 1,462.50	$ 1,462.50
xxxxxxxxxxx	[redacted]	69	4/1/2022	[redacted]	$ 511.50	1	$ 511.50	1.48	$ 757.02	$ 245.52
xxxxxxxxxxx	[redacted]	69	4/1/2022	[redacted]	$ 505.50	1	$ 505.50	1.48	$ 748.14	$ 242.64
xxxxxxxxxxx	[redacted]	68	4/1/2022	[redacted]	$ 483.00	1	$ 483.00	1.36	$ 656.88	$ 173.88

IRON WORKERS PENSION
TRUST FUND FOR COLORADO

Statement of Policy on Locating Missing Participants

Effective: August 20, 2021

WHEREAS, the Board of Trustees ("Trustees") referred to herein are the duly designated and acting Trustees of the Iron Workers Pension Trust Fund for Colorado (the "Plan") and are "fiduciaries" as defined in section 3(21) of the Employee Retirement Income Security Act of 1974 ("ERISA"); and

WHEREAS, the Plan is an "employee benefit plan" as defined in section 3(3) of ERISA; and

WHEREAS, the Trustees have a duty to locate missing participants or beneficiaries in some situations (unless the context indicates otherwise, references herein to "missing participants" also include missing beneficiaries) and it is essential that the Plan have a process in place for searching for missing participants in order to ensure that they are meeting this duty; and

WHEREAS, the Trustees desire to establish and set forth their policies for locating missing participants on behalf of the Plan as follows:

The Plan shall implement the following preventative measures as appropriate to minimize and mitigate the problem of missing or nonresponsive participants.

- Undeliverable Notice Tracking. The Plan shall monitor any undeliverable notices (e.g., returned mail or e-mail) received after issuing communications to participants. Upon receipt of an undeliverable notice, the Plan may commence the Participant Search Procedures as described below.

- Census Data Monitoring and Audits. The Plan shall regularly monitor and/or audit participant census information to identify issues, correct data errors, and help prevent misdelivered mailings and late notices.

- Online Platform. The Plan may maintain and monitor an online platform for the Plan that participants can use to update the contact information for themselves and their spouses/beneficiaries, if any. The online platform shall provide prompts for participants and beneficiaries to confirm contact information. The Plan shall incorporate such updates into the Plan's participant census information.

- Contact Information Update Requests and Reminders. The Plan shall include contact information update requests and reminders in certain periodic communications to participants (e.g., Summary Plan Descriptions, Summaries of Material Modification, required annual notices, benefit statements). The Plan shall also contact participants, both current and retired, and beneficiaries on a periodic basis to confirm or update contact information.

- Effective Communication. The Plan shall use plain language in communications to participants and shall prominently state the purpose of the communication. Communication from the Plan shall be clearly identified as such, and shall indicate that the communication relates to retirement benefit rights. Communications shall include the Plan's contact information, including website addresses and toll free phone numbers, as applicable.

- Other Policies and Procedures. The Plan shall establish and maintain other policies and procedures to corroborate execution of fiduciary duties and compliance with legal requirements (e.g., required minimum distribution procedures, record retention and destruction policy). Following such policies and procedures may help the Plan identify issues or problematic trends relating to missing participants.

The Plan shall deem a participant to be a "missing participant" upon receipt of notice or other reasonable indication that the participant's address on file is not current, and reasonable attempts to contact the participant using other contact information on file with the Plan have proven unsuccessful. The Plan shall promptly implement the search procedures as needed and appropriate to locate a missing participant. If any of the following search methods identify contact information other than an address (e.g., phone number, e-mail address) for a missing participant, the Plan shall attempt to contact the missing participant using such contact information to request a current address. If privacy concerns (e.g., compliance with HIPAA, ADA) arise at any point in the search process, the Plan should contact legal counsel for direction.

The following low-cost search measures shall be performed as needed and appropriate to locate any missing participant, regardless of the value of the participant's benefit under the Plan. The following list is not exhaustive or chronological and is intended to identify the types of measures appropriate in any case when a participant is deemed missing.

- Certified Mailing. Attempt to send the missing participant certified mail to the last known address for the missing participant in the Plan's records. This will allow the Plan to get an indication of whether or not the missing participant currently resides at the last known address on file with the Plan.

- Employer and Union. Request that the last known Employer and Local Union identify the last known address they have on file for the missing participant.

- Other Plans. Keeping in mind potential privacy concerns (*e.g.*, HIPAA, ADA), check the records of other plans that the missing participant participated in. Other plans may have more current location information. Confidentiality requirements might limit the ability of other plans to comply.

- Beneficiaries and Relatives. Attempt to identify, locate and contact a designated beneficiary (or other known relatives of the missing participant) using any reasonable method.

- Internet Search. Search for the missing participant using free electronic search tools, including internet search engines, public record databases (such as those for licenses, mortgages and real estate taxes), obituaries and social media. Possible free internet resources include:
  - http://www.google.com
  - http://www.pipl.com
  - http://www.whitepages.com

Under some circumstances, the duty to locate a missing participant will require that other search techniques be used. Generally, the Plan should weigh the value of the benefit due to the missing participant against the cost(s) associated with continuing the search. The Plan may want to consider contacting legal counsel for input concerning the steps they should take to locate missing participants. If a continued search is required, the following are logical next steps:

- Commercial Locator Service. Fees for locator services can vary by provider as well as type of search desired. Cost should be taken into account when deciding whether the missing participant's benefit value would require the use of a commercial locator service. If a locator service is to be used, options include:
  - LexisNexis
http://www.lexisnexis.com
  - Pension Benefit Information Services, Inc.
415-482-9611
http://www.pbinfo.com
  - LifeStatus360
888-543-3360
http://www.lifestatus360.com
  - APSCREEN
800-277-2733
http://www.employeelocator.com
  - The Berwyn Group
800-215-7616
http://www.berwyngroup.com
  - Employee Locator
800-277-2733
http://www.employeelocator.com
- Credit Reporting Agencies. It may be possible to obtain a missing participant's current contact information by contacting one of the three major credit reporting agencies.

- Death Registries. The Plan may search publicly available death registries (e.g., Social Security Death Index) to determine whether a participant has died. If such search confirms a participant's death, the Plan shall redirect communications to the missing participant's designated beneficiary(ies).

- Missing Participant Registries. The Plan may register missing participants on public and private pension registries with privacy and cyber security protections (e.g., National Registry of Unclaimed Retirement Benefits). The Plan may publicize the registry through communications with other Plan participants and contributing employers.

If the minimum search procedures and, if applicable, the additional search procedures prove unsuccessful, the Plan shall continue its efforts to locate a missing participant by performing subsequent searches as described above, as applicable, on a periodic basis.

For the avoidance of doubt, in the event following these Procedures as directed by Plan provisions and the Plan's established required minimum distribution procedures results in a missing participant's benefit being treated as "conditionally forfeited" under Treasury Regulation 1.411(a)-4(b)(6), the Plan shall continue its ongoing diligent search efforts as described herein.

The Plan shall record and maintain detailed documentation specifying all steps taken to locate a missing participant to demonstrate diligence and compliance with ERISA's fiduciary standards. The Plan shall utilize a form or guide, such as the missing participant checklist attached hereto as Exhibit A, which shall be completed for each missing participant search, including subsequent searches for an individual who was not found during the Plan's initial search efforts. The completed documentation shall be retained in accordance with the Plan's established record retention and destruction policy and applicable law.

ADOPTED this 20^{th} day of August, 2021.

IRON WORKERS PENSION TRUST FUND FOR COLORADO

By: Mark [signature]
Chairman

By: [signature]
Secretary

EXHIBIT A

Checklist for Finding Missing Participants

The Iron Workers Pension Trust Fund for Colorado (the "Plan") should always follow certain minimum search procedures to locate a missing participant, regardless of the value of the participant's benefit (references to "participant" herein also include beneficiaries or anyone else owed a benefit under the Plan). If minimum search procedures prove unsuccessful, the Plan should take additional actions to locate the missing participant that the Plan determines are reasonable and prudent based on the facts and circumstances of each case; additional actions are identified below. Periodic additional search attempts are likely required in all cases. The Plan should retain a copy of this completed, signed checklist for the initial and periodic follow-ups, and any related documents substantiating a search (e.g., mailings to missing participants, locator service results), in accordance with the Plan's record retention policy.

The Plan should contact legal counsel if assistance is needed to find missing participants or if there are privacy concerns (e.g., HIPAA, ADA) involved with any search methods.

Missing Participant/Beneficiary Name(s): ____

Social Security Number: ____

Minimum Search Procedures – All Cases: The Plan should always (in any particular order):

☐ Certified and Other Delivery Services Mailing. Send USPS certified mail, or send a letter using a private delivery service with similar tracking features (e.g., UPS), to the participant's last-known address on file with the Plan..

Notes/Date(s):

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☐ Last Employer/Union and Other Plan Records. Request that the participant's last-known employer, local union office or administrator(s) of other plans offered by the participant's employer provide any contact information on file for the participant.

Notes/Date(s):

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☐ Beneficiaries and Relatives. Attempt to identify and contact the participant's designated beneficiaries or other known relatives to obtain contact information for the participant.

Notes/Date(s):

☐ Electronic Search Tools. Utilize free online search tools, public record databases (e.g., databases for licenses, mortgages and real estate taxes), obituaries and social media, such as:

- http://www.pipl.com
- http://www.google.com
- http://www.whitepages.com

Notes/Date(s):

Additional Search Procedures: If a participant cannot be found after the above minimum search procedures have been exhausted, the Plan should consider using one or more of the following search procedures as deemed appropriate for the size of the missing participant's benefit and the search method's cost.

NOTE: If the Plan is attempting to locate a participant for purposes of making a required minimum distribution, the Plan must use at least one of the following search methods: a fee-based electronic search tool, a commercial locator service, or a credit reporting agency for locating individuals.

☐ Fee-Based Internet Search Tools. Utilize fee-based internet search tools, such as:

- http://www.ussearch.com
- http://www.intelius.com
- http://www.spokeo.com

Notes/Date(s):

☐ Commercial Locator Services. Utilize a commercial locator service, such as a service listed below that specializes in finding missing pension plan participants. In addition, legal counsel subscribes to various fee-based locator services, which are available upon request (and generally on a per-use fee).

- LexisNexis

http://www.lexisnexis.com

- The Berwyn Group
  216-765-8818
  http://www.berwyngroup.com

- LifeStatus360
  888-543-3360
  http://www.lifestatus360.com

- PBI Research Services
  415-482-9611
  http://www.pbinfo.com

- Employee Locator
  800-277-2733
  http://www.employeelocator.com

Notes/Date(s):

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☐ Credit Reporting Agencies, Information Brokers and Investigation Databases. Utilize one of the three major credit reporting agencies, information brokers or investigation databases.

Notes/Date(s):

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☐ Death Registries. Utilize publicly available death registries (e.g., Social Security Death Index) to determine whether a participant has died. If such search confirms a participant's death, the Plan shall redirect communications to the participant's designated beneficiary(ies).

Notes/Date(s):

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☐ Missing Participant Registry. Register missing participants on public and private pension registries with privacy and cyber security protections (e.g., National Registry of Unclaimed Retirement Benefits). The Plan may publicize the registry through communications with other Plan participants and contributing employers.

Notes/Date(s):

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Other Contact Information.

☐ If any of the above search methods identify contact information other than an address (e.g., phone number, e-mail address), the Plan should attempt to contact the participant using such contact information to request an address.

Notes/Date(s): ____

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Ongoing Searches.

☐ If the minimum search procedures and, if applicable, the additional search procedures prove unsuccessful, the Plan should attempt to locate the participant by performing subsequent searches as described above on a periodic basis and complete a separate checklist for each search.

Notes/Date(s): ____

____

Signature: ________________________________

Printed Name: ________________________________

Title: ________________________________

Date: ________________________________

Certification by Plan's Enrolled Actuary

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

The Plan meets the eligibility requirements for SFA under §4262.3(a)(3) of PBGC's SFA regulation. Based on the data, assumptions, and methods described herein, we certify that the requested amount of SFA of $11,778,535 is the amount to which the Plan is entitled.

We have relied on audited financial reports supplied by the Plan's auditor. We have also relied on participant data as of April 1, 2022 and historic participant data from 2007/2008 through 2024/2025 supplied by the Plan Administrator, plan expenses for the 2025/2026 plan year supplied by the Plan Administrator, and financial information as of the SFA measurement date of December 31, 2022 supplied by the Plan Administrator and investment managers. The participant data used for the SFA application is the census data used for the April 1, 2022 actuarial valuation, modified to reflect deaths that occurred prior to April 1, 2022 as identified in the independent death audit prepared by Lexis Nexis and the PBGC's independent death audit. We have not verified and customarily would not verify such information, but we have no reason to doubt its substantial accuracy. We have also relied on third party actuarial valuation software to generate future Plan demographics and the projected benefits to be paid from the Plan.

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

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

Certified by:

Paul A Graf

Paul Graf, ASA, FCA, EA, MAAA
Consulting Actuary
Enrollment Number: 26-05627

Brian J. Harper

Brian Harper, EA, MAAA
Consulting Actuary
Enrollment Number: 26-06435

Dated: August 10, 2026

Assumptions and Data used for SFA Calculations

Interest Rates (Changed from 2020 Certification)	SFA Assets: 3.77% compounded annually, net of investment expenses. Non-SFA Assets: 5.85% compounded annually, net of investment expenses.
Inflation (Changed from 2020 Certification)	Long-term inflation assumption of 2.0% per year, which is consistent with the Federal Reserve long-term target inflation rate.
Investment Expenses (No change from 2020 Certification)	Assumed covered by investment earnings.
Mortality - Healthy (Changed from 2020 Certification)	Pre-commencement: Pri-2012 Blue Collar Dataset Employee Amount-Weighted Mortality, Post-commencement: Pri-2012 Blue Collar Dataset Annuitant Amount-Weighted Mortality
Mortality Improvement - Healthy (Changed from 2020 Certification)	MP-2021 fully generational mortality improvement scale
Mortality - Disabled (Changed from 2020 Certification)	Pri-2012 Total Dataset Disabled Amount-Weighted Mortality
Mortality Improvement - Disabled (Changed from 2020 Certification)	MP-2021 fully generational mortality improvement scale
Termination Rates (No change from 2020 Certification)	Termination of employees from participation in the plan is discounted in advance in accordance with a scale based on age. Termination Rates stop when employees are first eligible to retire. Following is a sample of the termination rates: Age Rate Age Rate 20 22.99% 45 20.48% 25 26.74% 50 20.60% 30 23.61% 55 18.52% 35 21.78% 60 18.63% 40 20.91%
Retirement Rates (No change from 2020 Certification)	Active participants are assumed to retire based on the following rate table: Less than 25 Years of Service Age Rate 55-58 0% 59-61 0% 62-63 0% 64 25% 65 100% 25 or More Years of Service Age Rate 55-58 2.5% 59-61 5%

	62-63 25% 64 25% 65 100% Vested Inactive Participants are assumed to retire at age 61.
Disability Rates (No change from 2020 Certification)	Disability benefits have been eliminated effective January 1, 2011. However, we still assume that active participants decrement according to the following disability rates. Termination benefits (deferred to either age 63 or age 65) are assumed to be payable to participants who decrement under this assumption. The following is a sample of the disability rates: Age Rate Age Rate 20 0.15% 45 0.90% 25 0.21% 50 1.51% 30 0.28% 55 2.52% 35 0.37% 60 4.07% 40 0.55%
Form of Benefit (Actives and Terminated Vested participants) (No change from 2020 Certification)	A married participant's retirement benefit will be paid in the form of an actuarially reduced joint and 50% survivor annuity. If the spouse predeceases the participant, the participant's benefit amount will pop-up to the amount that would have been payable had a single life annuity been elected. An unmarried participant's retirement benefit will be paid in the form of a 5-year certain and continuous annuity.
Treatment of Participants Working Past Retirement Date (No change from 2020 Certification)	Participants working past normal retirement are assumed to retire immediately. Benefits payable at retirement are equal to accrued benefits earned as of date of retirement.
Late Retirement for Terminated Vested Participants (Changed from 2020 Certification)	Late retirement increases for terminated vested participants over normal retirement age are explicitly valued based on their rounded age at the valuation date and the Plan's late retirement adjustment factors after normal retirement age (65). The late retirement increases are one percent (I%) per month for the first sixty (60) months after Normal Retirement Age and one and one-half percent (1.5%) per month for each month thereafter.
Marital Status and Spouse Age Difference (No change from 2020 Certification)	85% of non-retired participants are assumed to be married. Females are assumed to be four years younger than their male spouses.
Active Participant Count (Changed from 2020 Certification)	Active participant count is based on 4/1/2022 census data projected using a closed group without new entrants added.
Excluded Employee (No change from 2020 Certification)	Employees with less than one year of vesting service are excluded from the valuation.
Excluded Terminated Vested Participant Assumption (Changed from 2020 Certification)	Terminated vested participants over age 85 are excluded from the valuation.
Missing or Incomplete Data (No change from 2020 Certification)	If not specified, participants are assumed to be male and the same age as the average of participants with the same status code.
New Entrant Profile Assumption (No change from 2020 Certification)	The Plan's new entrant profile assumption is set such that the changes in active headcount over the projection period reflects the annual changes in projected CBUs (hours worked) under the

	Plan and the demographics of the active population remain stable.
Hours Assumption (CBUs) (Changed from 2020 Certification)	For future years beginning April 1, 2025, Non-Apprentice Commercial hours are assumed to remain level at 416,000 hours each year. Non-Apprentice Industrial hours are assumed to remain level at 13,000 hours each year. Reciprocity hours are assumed to equal 10% of non-Apprentice Commercial hours, or 41,600 hours, each year. Apprentice hours are assumed to equal 30% of non-Apprentice Commercial hours, or 124,800 hours, each year.
Hourly Contribution Rate (Change from 2020 Certification)	All contributions made to the Plan are non-benefit accruing contributions. Effective November 1, 2021, the hourly contribution rates are as follows: Commercial Rate: $3.05/hour Industrial Rate: $9.76/hour Apprentice Rate: $1.08/hour These rates are based on collective bargaining agreements in effect as of July 9, 2021. In addition, reciprocity contributions are assumed to be received by the Plan each year. The reciprocity contribution rate is assumed to remain at $1.57/hour
Withdrawal Liability Payments (No change from 2020 Certification)	No future withdrawal liability payments are assumed because no former contributing employers owe withdrawal liability to the Plan, and no future withdrawal liability payments are assumed to be collected from current contributing employers that may withdraw in the future due to the construction industry exemption.
Operating Expenses (Changed from 2020 Certification)	Known operating expenses have been reflected through 3/31/2026 and estimated SFA filing expenses of $40,000 have been reflected for the 2026/27 plan year. Ongoing projected operating expenses are based on the pre-2021 operating expense assumption for 2020/21 of $234,100 ($204,880 of Baseline Expenses and $29,220 of PBGC Premiums). The Baseline Expenses are projected to increase each year with annual inflation of 2%. Future PBGC premiums are projected based on expected participant headcounts and PBGC premium levels. The per-participant PBGC premium level is $35 for 2023, $37 for 2024, $39 for 2025 and is projected to increase with inflation in future years, while also reflecting the legislated increase to $52 per participant in 2031. Future operating expenses are projected through the plan year ending in 2051 and are limited to the appropriate percent (12% or 15%) of benefit payments for each year.
Reciprocity (No change from 2020 Certification)	A load equal to 1% of active liability was included in the Plan liability to account for terminated non-vested participants returning to start collecting a pension benefit from the Plan after earning enough service in a Related Plan to become vested in their COIW benefit.
Participant Census Date (Change from 2020 Certification)	4/1/2022 census data used, after reflecting results from the independent death audit performed by Lexis Nexis and the PBGC

	independent death audit on that data using the Social Security Administration Death Master File ("DMF").
Source of Census Data	4/1/2022 census data provided by the Plan Administrator.
Participant Counts as of 4/1/2022	**Participant Status** / **Count** Active* 314 Deferred Vested 191 Disabled Retirees 107 Healthy Retirees 498 Beneficiaries/Alternate Payees 120 Total 1,230 *Active participant headcounts do not include contributing employees that have not and will not earn an accrued benefit under the Plan.

Application for Special Financial Assistance

PENALTY OF PERJURY STATEMENT

Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Iron Workers' Pension Trust Fund for Colorado 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.

IN **WITNESS WHEREOF,** the Board has caused this instrument to be executed on the date(s) provided next to the signatures below.

The Trustees below are Authorized Representatives of the Board of Trustees.

Mark Calkins, Chairman
Union Trustee

Date: 8/10/26

Richard A. Pelletier, Secretary
Employer Trustee

Date: 8/10/26

Iron Workers' Pension Trust Fund for Colorado

Reconciliation of the Market Value of Assets		
3/31/2022 Market Value of Assets (Audited)	$	34,918,399
Withdrawal Liability Receivable		-
3/31/2022 Market Value of Assets (Excluding Withdrawal Liability Receivable)		34,918,399
Receipts During the 9 Months Ending 12/31/2022		
Contributions (Accruing and Supplemental)[1]		1,222,609
Withdrawal Liability Contributions		-
Total Receipts		1,222,609
Disbursements During the 9 Months Ending 12/31/2022		
Benefits Paid		(3,931,056)
Administrative Expenses		(168,186)
Total Disbursements		(4,099,242)
Investment Income/(Loss)		(3,826,387)
12/31/2022 Market Value of Assets (Unaudited)	$	28,215,379

[1] Includes all receivable contributions received in January 2023

This is a certification by the Board of Trustees of the Iron Workers' Pension Trust Fund for Colorado as to the accuracy of the amount of the fair market value of assets as of the special financial assistance ("SFA") measurement date specified in the Plan's application for SFA. The fair market value of assets is supported by the financial statement included in this SFA application. The financial statement provided in this filing is Fin Statements COIW.pdf.

Based on the above, I hereby certify the accuracy of the amount of the fair market value of assets as of the SFA measurement date, as specified in this application for SFA.

Respectfully,

Mark Calkins, Chairman
Union Trustee

Date: 8/10/26

Richard A. Pelletier, Secretary
Employer Trustee

Date: 8/10/26

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)
APPLICATION CHECKLIST

v20240717p

Plan name:	Iron Workers' Pension Trust Fund for Colorado
EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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	No	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	03/31/2023	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	Plan Document COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust Agreement COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	IRS Determination Letter COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	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	2024AVR COIW.pdf 2023AVR COIW.pdf 2022AVR COIW.pdf 2021AVR COIW.pdf 2020AVR COIW.pdf 2019AVR COIW.pdf 2018AVR COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	Most recent actuarial valuation for the plan	*YYYYAVR Plan Name*
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	Rehab Plan COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	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:	Iron Workers' Pension Trust Fund for Colorado
EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2022Form5500 COIW.pdf 2021Form5500 COIW.pdf 2020Form5500 COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	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	2025Zone20250630 COIW.pdf 2024Zone20240701 COIW.pdf 2023Zone20230629 COIW.pdf 2022Zone20220629 COIW.pdf 2021Zone20210629 COIW.pdf 2020Zone20200715 COIW.pdf 2019Zone20190628 COIW.pdf 2018Zone20180629 COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	Zone certification	*YYYYZoneYYYYMMDD Plan Name*, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	**Previously filed as part of application submitted September 16, 2025**	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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

v20240717p

Plan name:	Iron Workers' Pension Trust Fund for Colorado
EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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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
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A	**Previously filed as part of application submitted September 16, 2025**	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Bank Statements COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Fin Statements COIW.pdf	N/A		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 COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	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 COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	Pension plan documents, all versions available, and all amendments signed and dated	*Death Audit Plan Name*

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

v20240717p

Plan name:	Iron Workers' Pension Trust Fund for Colorado
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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
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A	**Previously filed as part of application submitted September 16, 2025**	N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b. & Item (9)c.	Does the application include full census data (Social Security Number, name, and participant status) of all participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format? Or, if this data was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions, does the application contain a description of how the results of PBGC's independent death audit are reflected for SFA calculation purposes?	Yes No N/A	Yes	Death Audit COIW.pdf	N/A	Full census data used for the SFA projections was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions.	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com, click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission.	*Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."*
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	Payment Enrollment COIW.pdf	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 COIW.xlsx	N/A	**Previously filed as part of application submitted September 16, 2025**	Financial assistance spreadsheet (template)	*Template 1 Plan Name*

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

v20240717p

Plan name:	Iron Workers' Pension Trust Fund for Colorado
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PN:	001
SFA Amount Requested:	$11,778,535.00

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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
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan has less than 10,000 participants, therefore this information is not required	Contributing employers	*Template 2 Plan Name*
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 COIW.xlsx	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	*Template 3 Plan Name*
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan <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 COIW.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 4A Plan Name*

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

v20240717p

Plan name:	Iron Workers' Pension Trust Fund for Colorado
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PN:	001
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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.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	The Plan is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u>? See Template 4A, *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	The Plan is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including *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	The Plan is not a MPRA plan.	N/A	*Template 4B Plan Name*
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, *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
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

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

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EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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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.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 COIW.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 5A Plan Name*
17.b.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the 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	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 5A Plan Name*

Application to PBGC for Approval of Special Financial Assistance (SFA) v20240717p
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PN:	001
SFA Amount Requested:	$11,778,535.00

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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
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	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 5B Plan Name*
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A COIW.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 6A Plan Name*

Application to PBGC for Approval of Special Financial Assistance (SFA) v20240717p
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EIN: 84-6099094
PN: 001

SFA Amount Requested: $11,778,535.00

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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
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	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 6A Plan Name*
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the 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	The Plan is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 6B Plan Name*

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

APPLICATION CHECKLIST

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Plan name: Iron Workers' Pension Trust Fund for Colorado

EIN: 84-6099094

PN: 001

SFA Amount Requested: $11,778,535.00

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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	The plan is eligible based on a certification of plan status completed before 1/1/2021.	Financial assistance spreadsheet (template)	*Template 7 Plan Name.*
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, *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 COIW.xlsx	N/A		Financial assistance spreadsheet (template)	*Template 7 Plan Name*
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 COIW.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 8 Plan Name*

v20240717p

Plan name:	Iron Workers' Pension Trust Fund for Colorado
EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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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 COIW.xlsx	N/A		Financial assistance spreadsheet (template)	*Template 10 Plan Name*
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA Cover Letter COIW.pdf	Page 5	See SFA App COIW.pdf for the Plan's responses to 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	Page 5	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		The Plan is not a MPRA plan.	N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 5 and 6		N/A	N/A - included as part of SFA App Plan Name

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

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EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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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	Page 6	The Plan is eligible for SFA because it satisfies the SFA eligibility requirements as a critical status plan under PBGC Regulation §4262.3(a)(3).	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.	Section D, Item (4)	If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 6 - 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		The Plan is eligible for SFA under §4262.3(a)(3) using the assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021. Therefore, there were no changes to assumptions that affect the Plan's eligibility for SFA.	N/A	N/A - included as part of SFA App Plan Name

v20240717p

Plan name: Iron Workers' Pension Trust Fund for Colorado
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

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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	Pages 13 - 18		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The Plan is not using a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for determining eligibility for SFA or the SFA amount.	N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The Plan did not suspend benefits under §305(e)(9) or §4245(a) of ERISA.	N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		N/A entered for Checklist Item #29.a.	N/A	N/A - included as part of SFA App Plan Name

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

Plan name: Iron Workers' Pension Trust Fund for Colorado
EIN: 84-6099094
PN: 001

SFA Amount Requested: $11,778,535.00

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

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

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

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

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

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
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 COIW.pdf	N/A		Financial Assistance Application	*SFA Amount Cert Plan Name*
34.b.	Section E, Item (5)	If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A	The Plan is not a MPRA plan.	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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

v20240717p

Plan name:	Iron Workers' Pension Trust Fund for Colorado
EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? (iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert COIW.pdf	N/A		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 COIW.pdf	N/A	**Previously filed as part of application submitted September 16, 2025**	Pension plan documents, all versions available, and all amendments signed and dated	*Compliance Amend Plan Name*
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan did not suspend benefits under §305(e)(9) or §4245(a) of ERISA.	Pension plan documents, all versions available, and all amendments signed and dated	*Reinstatement Amend Plan Name*

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

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Plan name:	Iron Workers' Pension Trust Fund for Colorado
EIN:	84-6099094
PN:	001
SFA Amount Requested:	$11,778,535.00

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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
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan was not partitioned.	Pension plan documents, all versions available, and all amendments signed and dated	*Partition Amend Plan Name*
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty COIW.pdf	N/A		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.
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.

Application to PBGC for Approval of Special Financial Assistance (SFA) v20240717p
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
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 increasing assets method 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 increasing assets method? 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 present value method 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 present value method 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 and for each plan merged into this plan (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*
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

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

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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*

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

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

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

Plan name: Iron Workers' Pension Trust Fund for Colorado
EIN: 84-6099094
PN: 001

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

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

SFA Amount Requested: $11,778,535.00

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

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

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: Iron Workers' Pension Trust Fund for Colorado
EIN: 84-6099094
PN: 001
SFA Amount Requested: $11,778,535.00

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
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.

Iron Workers' Pension Trust Fund for Colorado

Market Value of Assets - December 31, 2022

Assets	Value	Page
US Bank Checking	$831,254	2
US Bank Lockbox	$736,212	2
Due To/From	-$736,286	2
Investment Cash	$150,107	13
Gerding Edlen Green Cities II, L.P.	$925,245	25
Gerding Edlen Green Cities III, L.P.	$1,964,319	26
Dover Street VIII Cayman Fund L.P.	$358,334	27
Hamilton Lane Strategic Opportunities Offshore Fund IV	$961,376	28
Marco Consulting Group Trust Fixed Income	$7,712,462	32
Marco Consulting Group Trust Equity	$12,087,870	32
Invesco Marco Allocation Strategy CL C	$2,788,154	38
Cash and Equivalents (SMA)	**$119**	**44**
Accrued Income (SMA)	**$277,010**	**44**
Contribution Receivable	$145,147	2
Contribution Receivable	**$122,709**	**54**
Total Assets	$28,324,032	

Liabilities	Value	Page
Accounts Payable	$11,786	2
Due to Other Funds	$17,432	2
Accounts Payable-Audit	$73,584	2
Federal Withholding Payable	-$4,010	2
Employer Deposits - Cash Bonds	$9,861	2
Total Liabilities	$108,653	2

Market Vlaue of Assets at December 31, 2022	**$28,215,379**	

COLORADO IRON WORKERS PENSION ACCOUNT

December 31, 2022

Prepared by Zenith American Solutions

These internally prepared financial statements are intended for management use only.

COLORADO IRON WORKERS PENSION ACCOUNT
BALANCE SHEET
December 31, 2022

	FYE 2023	FYE 2022
ASSETS		
US Bank Checking	831,254	906,054
US Bank Lockbox	736,212	778,870
Due To/From	(736,286)	(769,185)
Litman Gregory Masters	0	0
SMAGT-Investments Cash	150,107	764,352
Hamilton Lane Fund IV	962,134	1,012,948
Gerding Edlen	4,100,547	4,268,629
Dover Street VIII	404,570	797,894
Segal-Marco Adv.Grp Trust	22,865,615	29,083,310
Contribution Receivables	145,147	211,840
Prepaid Expenses	0	3,265
TOTAL ASSETS	**29,459,300**	**37,057,977**
LIABILITIES AND FUND BALANCE		
Accounts Payable	11,786	0
Due To Other Funds	17,432	0
Accounts Payable-Audit	73,584	73,584
Federal Withholding Payable	(4,010)	(887)
Employer Deposits - Cash Bonds	9,861	9,861
TOTAL LIABILITIES	**108,653**	**82,558**
Fund Balance	34,199,992	36,329,961
Net Income (Loss)	(4,849,345)	645,458
TOTAL FUND BALANCE	**29,350,647**	**36,975,419**
TOTAL LIABILITIES & FUND BALANCE	**29,459,300**	**37,057,977**

FOOTNOTE:

COLORADO IRON WORKERS PENSION ACCOUNT
INCOME STATEMENT
For the Nine Months Ending December 31, 2022

	Current Month	FYE 2023	FYE 2022
INCOME			
Contributions - Sch I	103,934	1,103,160	1,252,075
Investment Income - Sch II	(753,990)	(2,102,280)	3,581,334
Miscellaneous Income	0	336,858	0
TOTAL INCOME	**(650,056)**	**(662,262)**	**4,833,409**
EXPENSE			
Pension Benefits	446,738	3,931,056	3,936,461
Administration Expense-Sch III	7,001	87,123	75,580
Professional Expense - Sch IV	17,970	168,220	174,845
Trustee Expense - Sch V	0	684	1,065
TOTAL EXPENSE	**471,709**	**4,187,083**	**4,187,951**
NET INCOME (LOSS)	**(1,121,765)**	**(4,849,345)**	**645,458**

COLORADO IRON WORKERS PENSION ACCOUNT
SCHEDULE OF CONTRIBUTIONS AND INVESTMENT INCOME
For the Nine Months Ending December 31, 2022

	Current Month	FYE 2023	FYE 2022
CONTRIBUTIONS - SCHEDULE I			
Employer Contributions	105,884	1,133,283	1,202,099
Reciprocity Incoming	5,026	47,002	51,133
Reciprocity Outgoing	(6,976)	(80,385)	(47,948)
Liquidated Damages	0	3,183	22,413
Interest Income	0	77	24,378
TOTAL CONTRIBUTIONS	**103,934**	**1,103,160**	**1,252,075**
INVESTMENT INCOME - SCHEDULE II			
AQR Global Equity			
Investment Income	0	0	0
Realized Gain (Loss)	0	0	0
Unrealized Gain (Loss)	0	0	0
Total AQR Global Equity	**0**	**0**	**0**
Gerding Edlen			
Investment Income	0	0	0
Realized Gain (Loss)	0	12,474	85,984
Unrealized Gain (Loss)	0	105,029	(42,846)
Total Gerding Edlen	**0**	**117,503**	**43,138**
Dover Street VIII			
Investment Income	0	45,114	0
Realized Gain (Loss)	0	17,495	585,320
Unrealized Gain (Loss)	(94,857)	(174,923)	(374,438)
Total Dover Street VIII	**(94,857)**	**(112,314)**	**210,882**
SMA-GT Investments-Cash			
Investment Income	456	2,171	17
Realized Gain (Loss)	0	2,524	1,680
Unrealized Gain (Loss)	0	0	0
SMAGT-Investments Cash	**456**	**4,695**	**1,697**
BlackRock iShares Core U.S.			
Investment Income	0	0	0
Realized Gain (Loss)	0	0	0
Unrealized Gain (Loss)	0	0	0
BlackRock iShares Core U.S.	**0**	**0**	**0**

These internally prepared financial statements are intended for management use only.

COLORADO IRON WORKERS PENSION ACCOUNT
SCHEDULE OF CONTRIBUTIONS AND INVESTMENT INCOME
For the Nine Months Ending December 31, 2022

	Current Month	FYE 2023	FYE 2022
INVESTMENT INCOME - SCHEDULE II CONTINUED			
Hamilton Lane Strategic Opportunities Fund IV			
Investment Income	0	0	0
Realized Gain (Loss)	0	57,843	41,367
Unrealized Gain (Loss)	0	(116,900)	169,897
Hamilton Lane Strategic Fund IV	**0**	**(59,057)**	**211,264**
Litman Gregory Masters			
Investment Income	0	0	0
Realized Gain (Loss)	0	0	0
Unrealized Gain (Loss)	0	0	0
Litman Gregory Masters	**0**	**0**	**0**
Baird Core Plus Bond Fund			
Investment Income	0	0	0
Realized Gain (Loss)	0	0	0
Unrealized Gain (Loss)	0	0	0
Baird Core Plus Bond Fund	**0**	**0**	**0**
Segal Marco Advisors-Group Trust			
Investment Income	0	277,435	0
Realized Gain (Loss)	5,672	925,874	601,676
Unrealized Gain (Loss)	(665,261)	(3,256,416)	2,512,677
Segal Marco Advisors-Grp Trust	**(659,589)**	**(2,053,107)**	**3,114,353**
SUMMARY			
Investment Income	**456**	**324,720**	**17**
Realized Gain (Loss)	**5,672**	**1,016,210**	**1,316,027**
Unrealized Gain (Loss)	**(760,118)**	**(3,443,210)**	**2,265,290**
TOTAL INVESTMENT INCOME	**(753,990)**	**(2,102,280)**	**3,581,334**

COLORADO IRON WORKERS PENSION ACCOUNT
SCHEDULE OF ADMINISTRATION, PROFESSIONAL AND TRUSTEE EXPENSE
For the Nine Months Ending December 31, 2022

	Current Month	FYE 2023	FYE 2022
ADMINISTRATION EXPENSE - SCHEDULE III			
Administration Fees	5,247	47,087	46,129
Bank Fees	1,301	12,299	11,653
Operating Expense	453	7,468	7,406
Insurance & Bonding	0	20,269	10,392
PBGC Premium	0	0	0
TOTAL ADMINISTRATION EXPENSE	**7,001**	**87,123**	**75,580**
PROFESSIONAL EXPENSE - SCHEDULE IV			
Audit Fees	10,000	17,586	28,675
Legal Fees	960	9,650	5,840
Legal/Collections	0	0	724
Consultant Fees	6,301	53,143	41,364
Custodial Fees	709	12,841	(1,758)
Investment Fees	0	75,000	100,000
TOTAL PROFESSIONAL EXPENSE	**17,970**	**168,220**	**174,845**
TRUSTEE EXPENSE - SCHEDULE V			
Trustee Meetings	0	302	0
Trustee Other Expense	0	382	1,065
TOTAL TRUSTEE EXPENSE	**0**	**684**	**1,065**

Footnote:

These internally prepared financial statements are intended for management use only.

COLORADO IRON WORKERS PENSION ACCOUNT
LIABILITIES
December 31, 2022

Accounts Payable

Needles & Associates	10,000	
Spencer Fane LLP	480	
Rael & Letson	1,306	
	11,786	
Accounts Payable		11,786
Due to From Other Funds		17,432
Federal Withholding Payable		(4,010)
Employer Deposits - Cash Bonds		9,861
Accounts Payable-Audit		73,584
TOTAL LIABILITIES		**108,653**

COLORADO IRON WORKERS
SUMMARY OF LOCKBOX CONTRIBUTIONS RECEIVED
December 31, 2022

EMPLOYER	CO #	LAST MONTH RECEIVED DATE	Dec-22	Nov-22	Dec-21
ALLIANCE GLAZING TECHNOLOGIES	[redacted]	12/20/2022	3,663.73	1,963.22	1,574.31
ATLAS INDUSTRIAL HOLDINGS		5/23/2022	-	-	3,065.78
B & C STEEL INC		12/20/2022	7,620.75	7,330.49	7,938.56
BIRDAIR, INC.		8/9/2022	-	-	2,838.50
C & B GLASS		12/12/2022	3,215.65	2,637.66	-
DERR & GRUENWALD		12/12/2022	105,873.20	119,686.55	83,047.40
ELEMENT 13		12/22/2022	1,378.97	1,672.28	230.40
ELEVATED STRUCTURAL		12/9/2022	417.36	1,037.64	-
ENCLOS CORP		4/11/2022	-	-	1,379.92
FEBRUARY ENTERPRISES		12/12/2022	11,827.58	13,667.76	3,778.29
FLAWLESS		12/23/2022	20,506.88	-	-
HARMON INC		3/22/2022	-	-	-
HORIZON GLASS		12/19/2022	1,262.37	1,286.62	3,354.81
INDUSTRIAL CONST MANAGERS (ICM)		12/22/2022	71,032.72	74,740.19	46,900.29
INDUSTRIAL MANUFACTURING		12/23/2022	40,047.37	39,114.07	17,907.52
IRON WORKERS LOCAL 24		12/12/2022	5,094.95	5,047.80	5,047.80
JD STEEL COMPANY, INC		11/17/2021	-	-	1,723.24
LILJA CORP		12/12/2022	3,253.29	2,481.60	-
MCDONOUGH ELEVATORS		11/14/2022	-	321.71	-
METRO GLASS		4/11/2022	-	-	1,234.46
MID AMERICA STEEL		9/7/2021	-	-	-
PERFORMANCE CONTRACTING		12/16/2022	1,494.04	1,308.86	-
PERMASTEELISA		11/23/2022	1,334.80	-	1,483.09
SCHUFF STEEL COMPANY		7/19/2022	-	-	2,826.39
SNS IRON WORKS		12/12/2022	37,004.80	34,759.81	31,587.37
STARLING STEEL		11/8/2021	-	-	242.66
TOTAL WELDING, INC.		11/17/2022	-	124,526.61	111,485.91
US ERECTORS		12/19/2022	1,320.36	2,092.52	11,356.73
WESTERN INDUSTRIAL CONTRACTORS		5/16/2022	-	-	-
			316,348.82	**433,675.39**	**339,003.43**

COLORADO IRON WORKERS

SUMMARY OF LOCKBOX CONTRIBUTIONS RECEIVED

December 31, 2022

EMPLOYER	CO #	LAST MONTH RECEIVED	Dec-22	Nov-22	Dec-21
INCOMING RECIPROCITY			49,952.49	58,725.85	64,657.22
MISC INCOME			-	-	-
EMPLOYER CREDITS USED			-	-	-
CASH BOND			-	-	-
Refunded Reciprocity H&W			-	-	-
Refunded Reciprocity [redacted]			-	-	-
INTEREST			-	-	-
LIQUIDATED DAMAGES			-	-	-
LITIGATION SETTLEMENT			-	-	-
			49,952.49	**492,401.24**	**64,657.22**
PENSION			110,909.76	150,739.60	120,704.01
INDIVIDUAL ACCOUNT			68,862.64	87,305.33	84,710.60
APPRENTICESHIP/TRAINING			22,368.88	28,611.81	22,665.59
WORKING ASSESSMENT			73,476.55	97,375.56	73,444.96
LMC			409.67	591.74	469.28
IMPACT			8,993.15	12,415.56	9,354.28
CAF			277.04	261.68	249.68
DEF CONT			81,003.62	115,099.96	92,062.25
SURCHARGE			-	-	-
WELLNESS			-	-	-
			366,301.31	**492,401.24**	**403,660.65**

Footnotes:

1) Total Welding submitted report via Employer Edge on 12/28/2022 payment was submitted by wire on December 30, 2022. However, confirmation from the bank was not received prior to month end finalization. Deposit will be listed on next month's spreadsheet.

COLORADO IRON WORKERS PENSION FUND
Check Register
For the Period From December 1, 2022 to December 31, 2022

Check #	Date	Payee	Description	Amount
WIRE 248	12/27/22	Rael & Letson	Consultant Fees	4,995.00
WIRE 249	12/27/22	Spencer Fane LLP	Legal	1,274.00
WIRE 250	12/27/22	Zenith American Solutions	TPA/Admin fees	5,699.30
WIRE 251	12/28/22	Spencer Fane LLP	Legal	480.00
Total				12,448.30

[redacted]

Account Number: [redacted]
IRON WORKERS PENSION TRUST FUND
FOR COLORADO - INVESTMENT CASH

This statement is for the period from December 1, 2022 to December 31, 2022

Questions?
If you have any questions regarding your account or this statement, please contact your Account Manager.

Account Manager:
ULIANA SIMKIN
555 SW OAK ST
PORTLAND OR 97204
Phone: 503-464-4870
E-mail: uliana.simkin@usbank.com

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SEGAL ADVISORS
ATTN: ROSE BELLIDO-PIERRE LOUIS
333 WEST 34TH STREET
NEW YORK NY 10001-2417

[redacted]

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MARKET AND COST RECONCILIATION

	12/31/2022 MARKET	12/31/2022 FEDERAL TAX COST
Beginning Market And Cost	**149,650.55**	**149,650.55**
Benefit Activity		
Benefits Payments	- 250,000.00	- 250,000.00
Total Benefit Activity	**- 250,000.00**	**- 250,000.00**
Investment Activity		
Interest	473.03	473.03
Realized Gain/Loss	.19	.19
Net Accrued Income (Current-Prior)	- 17.19	- 17.19
Total Investment Activity	**456.03**	**456.03**
Other Activity		
Transfers In	250,000.00	250,000.00
Total Other Activity	**250,000.00**	**250,000.00**
Net Change In Market And Cost	**456.03**	**456.03**
Ending Market And Cost	**150,106.58**	**150,106.58**

CASH RECONCILIATION

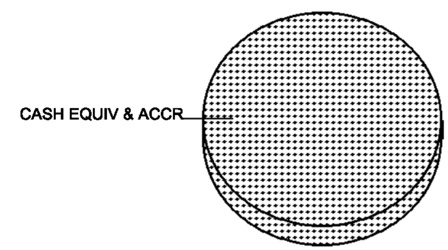
Beginning Cash	**.00**
Benefit Activity	
Benefits Payments	- 250,000.00
Total Benefit Activity	**- 250,000.00**
Investment Activity	
Interest	473.03
Cash Equivalent Purchases	- 473.22
Cash Equivalent Sales	.19
Total Investment Activity	**.00**
Other Activity	
Transfers In	250,000.00
Total Other Activity	**250,000.00**
Net Change In Cash	**.00**
Ending Cash	**.00**

[redacted]

IRON WORKERS PENSION-INVESTMENT CASH
ACCOUNT [redacted]

ASSET SUMMARY

ASSETS	12/31/2022 MARKET	12/31/2022 FEDERAL TAX COST	% OF MARKET
Cash And Equivalents	149,650.74	149,650.74	99.70
Total Assets	**149,650.74**	**149,650.74**	**99.70**
Accrued Income	455.84	455.84	0.30
Grand Total	**150,106.58**	**150,106.58**	**100.00**
Estimated Annual Income	**5,686.72**		



ASSET SUMMARY MESSAGES

Estimated Annual Income is an estimate provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

[redacted]

ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	FEDERAL TAX COST	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Cash And Equivalents						
Money Markets						
First Am Govt Ob Fd Cl Y 31846V203 Asset Minor Code 1	149,650.740	149,650.74 1.0000	149,650.74	.00 .00	455.84	3.79
Total Money Markets	**149,650.740**	**149,650.74**	**149,650.74**	**.00** **.00**	**455.84**	**3.78**
Total Cash And Equivalents	**149,650.740**	**149,650.74**	**149,650.74**	**.00** **.00**	**455.84**	**3.78**
Total Assets	**149,650.740**	**149,650.74**	**149,650.74**	**.00** **.00**	**455.84**	**3.78**
Accrued Income	**.000**	**455.84**	**455.84**			
Grand Total	**149,650.740**	**150,106.58**	**150,106.58**			

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

ASSET DETAIL MESSAGES (continued)

For further information, please contact your account manager or relationship manager.

Yield on Market and Accrued Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

The asset categories used in this statement may be general in nature. For example, assets listed under the "Mutual Funds" category may include open-end investment companies registered under the Investment Company Act of 1940 (which are commonly known as "mutual funds") but may also include closed-end investment companies, unit investment trusts, common trust funds, collective trust funds or other investments that are registered with (or not subject to registration with) the Securities and Exchange Commission.

[redacted]

INCOME ACCRUAL DETAIL

SHARES/ FACE AMOUNT	DESCRIPTION	EX DATE	PAY DATE	ANN RATE	BEGINNING ACCRUAL	INCOME EARNED	INCOME RECEIVED	ENDING ACCRUAL
Cash And Equivalents								
149,650.740	First Am Govt Ob Fd Cl Y 31846V203		01/03/23	0.04	473.03	455.84	473.03	455.84
Total Cash And Equivalents					**473.03**	**455.84**	**473.03**	**455.84**
Grand Total					**473.03**	**455.84**	**473.03**	**455.84**

[redacted]

BENEFIT ACTIVITY

DATE	DESCRIPTION	CASH	FEDERAL TAX COST	MARKET
Benefit Payments				
ACH Transfer To Checking				
12/29/2022	Paid To U.S. Bank DDA Xxxxxxxx[redacted] Per Client L/I Dtd 12/27/2022	- 250,000.00		
Total ACH Transfer To Checking		**- 250,000.00**		
Total Benefit Payments		**- 250,000.00**		
Total Benefit Activity		**- 250,000.00**		

[redacted]

INVESTMENT ACTIVITY

DATE	DESCRIPTION	CASH
Interest		
First Am Govt Ob Fd Cl Y 31846V203		
12/01/2022	Interest From 11/1/22 To 11/30/22	473.03
Total Interest		**473.03**

OTHER ACTIVITY

DATE	DESCRIPTION	CASH
Transfers In		
Transfer From Another Account		
12/29/2022	Per Client L/I Dtd 12/27/2022 Transfer From [redacted]	250,000.00
Total Transfer From Another Account		**250,000.00**
Total Transfers In		**250,000.00**
Total Other Activity		**250,000.00**

[redacted]

PURCHASES

DATE	DESCRIPTION	SHARES/ FACE AMOUNT	COMMISSION	CASH	FEDERAL TAX COST
Cash And Equivalents					
12/02/2022	Purchased 473.03 Units Of First Am Govt Ob Fd Cl Y Trade Date 12/2/22 31846V203	473.030	.00	- 473.03	473.03
12/21/2022	Purchased 0.16 Units Of First Am Govt Ob Fd Cl Y Trade Date 12/21/22 31846V203	.160	.00	- .16	.16
12/22/2022	Purchased 0.03 Units Of First Am Govt Ob Fd Cl Y Trade Date 12/22/22 31846V203	.030	.00	- .03	.03
Total First Am Govt Ob Fd Cl Y		**473.220**	**.00**	**- 473.22**	**473.22**
Total Cash And Equivalents		**473.220**	**.00**	**- 473.22**	**473.22**
Total Purchases		**473.220**	**.00**	**- 473.22**	**473.22**

[redacted]

SALES AND MATURITIES

DATE	DESCRIPTION	SHARES/ FACE AMOUNT	COMMISSION	TRANSACTION PROCEEDS	FEDERAL TAX COST	REALIZED GAIN/LOSS
Cash And Equivalents						
12/21/2022	Long-Term Capital Gain Div First Am Govt Ob Fd Cl Y Ltcg Payable 12/21/22 31846V203	.000	.00	.16	.00	.16
12/21/2022	Short-Term Capital Gain Div First Am Govt Ob Fd Cl Y Stcg Payable 12/21/22 31846V203	.000	.00	.03	.00	.03
Total First Am Govt Ob Fd Cl Y		**.000**	**.00**	**.19**	**.00**	**.19**
Total Cash And Equivalents		**.000**	**.00**	**.19**	**.00**	**.19**
Total Sales And Maturities		**.000**	**.00**	**.19**	**.00**	**.19**

SALES AND MATURITIES MESSAGES

Realized gain/loss should not be used for tax purposes.

Iron Workers Pension Trust Fund for Colorado

Balance as of September 30, 2022	$	1,504,942
Distributions		-
Revenue		53,139
Operating costs		(21,919)
Management fees		(1,790)
Interest expense		(29,286)
Net investment income (loss)		144
Net unrealized gain		(605,246)
Allocation of carried interest		25,405
Balance as of December 31, 2022	$	925,245

Commitment Summary

Committed capital	$	3,000,000
Capital Contributions inception through December 31, 2022		(2,953,448)
Return of capital, inception through December 31, 2022 - recallable		151,448
Remaining commitment as of December 31, 2022	$	198,000

Capital contributions inception through December 31, 2022	$	2,953,448
Return of capital, inception through December 31, 2022 - recallable		(151,448)
Return of capital, inception through December 31, 2022 - not recallable		(1,836,524)
Remaining invested capital as of December 31, 2022	$	965,476

Green Cities III, L.P.

Statement of Partner's Capital Account for the Three Months Ended December 31, 2022

Colorado Ironworkers Pension Fund

Balance as of September 30, 2022	$	2,595,603
Contributions		-
Distributions		-
Investment income		73,643
Operating costs		(46,141)
Management Fees		(4,789)
Interest expense		(40,278)
Net investment income (loss)		(17,565)
Realized gain on sale of real estate.		221
Unrealized gain		(613,940)
Allocation of carried interest		-
Balance at December 31, 2022	$	1,964,319

Commitment Summary

Committed capital	$	3,000,000
Capital contributions inception through December 31, 2022		(3,896,368)
Return of capital, inception through December 31, 2022 - recallable		1,002,349
Remaining commitment as of December 31, 2022	$	105,981

Capital contributions inception through December 31, 2022	$	3,896,368
Return of capital, inception through December 31, 2022 - recallable		(1,002,349)
Return of capital, inception through December 31, 2022 - not recallable		(575,789)
Invested capital as of December 31, 2022	$	2,318,230

[redacted]

[redacted]

REPORTING PERIOD : MONTHLY
ENDING 31 DECEMBER 2022

BNY MELLON

[redacted] MONTHLY FINAL [redacted] 2022-12-31 CYCLE A 23:13:59 RUN DATE: 09-JAN-23

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

31 DECEMBER 2022

PAGE: 1

NA100

[redacted]

CO IRON WORKERS PENSION
PENSION

ASSETS				
INVESTMENTS:				
COST	$	17,289,166.15		
UNREALIZED APPRECIATION-INVEST		2,511,166.48		
			$	19,800,332.63
TOTAL ASSETS				19,800,332.63
LIABILITIES				
TOTAL LIABILITIES				0.00
NET ASSETS			$	19,800,332.63

BNY MELLON

[redacted] MONTHLY FINAL [redacted] 2022-12-31 CYCLE A 23:13:59 RUN DATE: 09-JAN-23

INVESTMENT SUMMARY PAGE: 1

31 DECEMBER 2022 M1001

[redacted]

CO IRON WORKERS PENSION
PENSION

INVESTMENT DISTRIBUTION	COST	MARKET VALUE	UNREALIZED GAIN/LOSS
UNIT OF PARTICIPATION	17,289,166.15	19,800,332.63	2,511,166.48
TOTAL INVESTMENTS	17,289,166.15	19,800,332.63	2,511,166.48

BNY MELLON

[redacted] MONTHLY FINAL [redacted] 2022-12-31 CYCLE A 23:13:59 RUN DATE: 09-JAN-23

INVESTMENT DETAIL PAGE: 1

31 DECEMBER 2022 M1101

[redacted]

CO IRON WORKERS PENSION
PENSION

SHARES/ PAR VALUE	SECURITY DESCRIPTION	COST	PRICE	MARKET VALUE	UNREALIZED GAIN/LOSS
INVESTMENTS UNIT OF PARTICIPATION					
584,236.0650	MARCO CONSULTING GROUP TRUST FIXED INCOME PARTICIPATION	7,627,529.05	13.2009	7,712,462.32	84,933.27
373,663.1980	MARCO GROUP TRUST EQUITY PARTICIPATION	9,661,637.10	32.3496	12,087,870.31	2,426,233.21
TOTAL INVESTMENTS UNIT OF PARTICIPATION		17,289,166.15		19,800,332.63	2,511,166.48
	TOTAL INVESTMENT	17,289,166.15		19,800,332.63	2,511,166.48

BNY MELLON

[redacted] MONTHLY FINAL [redacted] 2022-12-31 CYCLE A 23:13:59 RUN DATE: 09-JAN-23

STATEMENT OF CHANGE IN NET ASSETS AVAILABLE FOR BENEFIT S PAGE: 1

31 DECEMBER 2022 NC100

[redacted]

CO IRON WORKERS PENSION

PENSION

	CURRENT PERIOD 01-DEC-22	31-DEC-22	YEAR TO DATE 01-APR-22	31-DEC-22
NET ASSETS - BEGINNING OF PERIOD		$ 20,711,893.93		$ 24,046,816.84
RECEIPTS:				
RECEIVED FROM PLAN ADMINISTRATOR		0.00		900,000.00
INVESTMENT INCOME:				
REALIZED GAIN/LOSS	$ 2,602.10		$ 688,213.81	
UNREALIZED GAIN/LOSS-INVESTMENT	664,163.40-		3,052,415.19-	
		661,561.30-		2,364,201.38-
TOTAL RECEIPTS		661,561.30-		1,464,201.38-
DISBURSEMENTS:				
DISTRIBUTION TO PLAN ADMINISTRATOR	250,000.00		2,782,282.83	
		250,000.00		2,782,282.83
TOTAL DISBURSEMENTS		250,000.00		2,782,282.83
NET ASSETS - END OF PERIOD		$ 19,800,332.63		$ 19,800,332.63

BNY MELLON

[redacted] MONTHLY FINAL [redacted]

TRANSACTION REPORT
FOR THE PERIOD 01 DECEMBER 2022 THROUGH 31 DECEMBER 2022

2022-12-31 CYCLE A 23:13:59 RUN DATE: 09-JAN-23
PAGE: 1
M2570I

[redacted]
CO IRON WORKERS PENSION
PENSION

TRAN CODE	EFFECTIVE/ CONTRACTUAL/ SETTLEMENT DATE	SECURITY DESCRIPTION (LOCAL CURR/SETTLE CURR)	SHARES PAR VALUE	TRADE DATE BASE AMOUNT	INVESTMENT BASE COST	REALIZED GAIN/LOSS IN BASE CURRENCY
RECEIPTS AND DISBURSEMENT TRANSACTIONS						
DISTRIBUTION TO PLAN ADMINISTRATOR						
U.S. DOLLAR						
CW	29-DEC-22 29-DEC-22	DIST TO PLAN ADMIN		250,000.00-	0.00	
TOTAL RECEIPTS AND DISBURSEMENT TRANSACTIONS U.S. DOLLAR				250,000.00-	0.00	0.00

TRAN CODE	EFFECTIVE/ CONTRACTUAL/ SETTLEMENT DATE	SECURITY DESCRIPTION (LOCAL CURR/SETTLE CURR)	SHARES PAR VALUE	TRADE DATE BASE AMOUNT	INVESTMENT BASE COST	REALIZED GAIN/LOSS IN BASE CURRENCY
SALES		(* INDICATES PENDING SETTLEMENT)				
UNIT OF PARTICIPATION						
U.S. DOLLAR						
S	28-DEC-22 29-DEC-22	MARCO CONSULTING GROUP TRUST FIXED INCOME PARTICIPATION	18,949.620-	250,000.00	247,397.90-	2,602.10
TOTAL SALES						
TRADED - SETTLED CURRENT PERIOD						
U.S. DOLLAR				250,000.00	247,397.90-	2,602.10
TRADED - PENDING SETTLEMENT						
U.S. DOLLAR				0.00	0.00	0.00
SETTLED - TRADED PRIOR PERIOD						
U.S. DOLLAR				0.00	0.00	

TRAN CODE	EFFECTIVE/ CONTRACTUAL/ SETTLEMENT DATE	SECURITY DESCRIPTION (LOCAL CURR/SETTLE CURR)	SHARES PAR VALUE	TRADE DATE BASE AMOUNT	INVESTMENT BASE COST	REALIZED GAIN/LOSS IN BASE CURRENCY
TOTAL ACTIVITY OF U.S. DOLLAR				0.00	247,397.90-	2,602.10
GRAND TOTAL ACTIVITY (BASE VALUE)				0.00	247,397.90-	2,602.10

	CURRENT PERIOD 01-DEC-22	31-DEC-22	YEAR TO DATE 01-APR-22	31-DEC-22
NET ASSETS - BEGINNING OF PERIOD		$ 0.00		$ 15,313.27
RECEIPTS:				
INVESTMENT INCOME:				
REALIZED GAIN/LOSS	$ 0.00		$ 567,617.06	
UNREALIZED GAIN/LOSS-INVESTMENT	0.00		10,749.05	
		0.00		578,366.11
TOTAL RECEIPTS		0.00		578,366.11
DISBURSEMENTS:				
DISTRIBUTION TO PLAN ADMINISTRATOR	0.00		593,679.38	
		0.00		593,679.38
TOTAL DISBURSEMENTS		0.00		593,679.38
NET ASSETS - END OF PERIOD		$ 0.00		$ 0.00

Invesco Trust Co
PO Box 182006
Columbus OH 43218-2006

Invesco

------ manifest line ---------

BOT IRON WORKERS PTF FOR COLORADO
IRON WORKERS PTF FOR COLORADO
ATTN SEGAL MARCO ADVISORS
5511 W 56TH AVE SUITE 250
ARVADA CO 80002

Account Statement
January 3, 2022 through December 30, 2022

INTERNET ADDRESS: www.invescotrustcompany.com

Additional information about this account is available at www.invescotrustcompany.com. Fund performance and fund holdings for each fund, including the Invesco Short Term Investment Fund which is used as a cash sweep vehicle, is available either 5 or 10 business days after month end. Please register for the site to obtain specific account information as well as the current fund organizational documents, an annual report of each fund, Form 5500 Schedule C information, and relevant Part 2B of Form ADV. If you have any questions, please contact your Invesco relationship contact.

ACCOUNT SUMMARY

FUND	ACCOUNT NUMBER	SHARE PRICE ON 12/30/22	SHARES OWNED ON 12/30/22	MARKET VALUE ON 12/30/22
INVESCO MACRO ALLOCATION STRATEGY CL C	[redacted]	$99.15	28,120.560	$2,788,153.52
TOTAL DOLLAR VALUE				$2,788,153.52

YEAR-TO-DATE PORTFOLIO ACTIVITY SUMMARY

FUND	FUND-ACCOUNT NUMBER	PURCHASES	WITHDRAWALS	DIVIDENDS
INVESCO MACRO ALLOCATION STRATEGY CL C	[redacted]	$0.00	$309,484.91	$0.00
TOTAL PORTFOLIO ACTIVITY YEAR-TO-DATE		$0.00	$309,484.91	$0.00

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TRANSACTION DETAIL

INVESCO MACRO ALLOCATION STRATEGY CL C

FUND/ACCOUNT NO: [redacted]

Trade Date	Transaction	Dollar Amount	Price	Shares	Total Shares
	Balance Forward				31,223.988
01/31	REDEMPTION TRUST FEE	$864.85-	$105.91	8.166-	31,215.822
02/28	REDEMPTION TRUST FEE	$765.65-	$105.53	7.255-	31,208.567
03/31	REDEMPTION TRUST FEE	$834.60-	$105.85	7.885-	31,200.682
04/29	REDEMPTION TRUST FEE	$811.65-	$104.33	7.780-	31,192.902
05/31	REDEMPTION TRUST FEE	$828.45-	$104.82	7.904-	31,184.998
06/30	REDEMPTION TRUST FEE	$796.46-	$102.46	7.773-	31,177.225
07/29	REDEMPTION TRUST FEE	$813.72-	$103.24	7.882-	31,169.343
08/31	REDEMPTION TRUST FEE	$815.12-	$101.87	8.002-	31,161.341
09/30	REDEMPTION TRUST FEE	$773.84-	$100.12	7.729-	31,153.612
10/25	WIRE REDEMPTION	$300,000.00-	$99.63	3,011.141-	28,142.471
10/31	REDEMPTION TRUST FEE	$781.67-	$100.25	7.797-	28,134.674
11/30	REDEMPTION TRUST FEE	$690.35-	$99.08	6.968-	28,127.706
12/30	REDEMPTION TRUST FEE	$708.55-	$99.15	7.146-	28,120.560
	Ending Balance	**$2,788,153.52**	**$99.15**		**28,120.560**

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003044 2/2

[redacted]

Account Number: [redacted]
IRON WORKERS PENSION - SEGAL MARCO ADVISORS GROUP TRUST

This statement is for the period from December 1, 2022 to December 31, 2022

Questions?
If you have any questions regarding your account or this statement, please contact your Account Manager.

Account Manager:
ULIANA SIMKIN
555 SW OAK ST
PORTLAND OR 97204
Phone: 503-464-4870
E-mail: uliana.simkin@usbank.com

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ZENITH AMERICAN SOLUTIONS
ATTN: KAREN WYANT
5511 WEST 56TH AVENUE, SUITE 250
ARVADA, CO 80002-2815

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IRON WORKERS PENSION-SMA GROUP TRUST
ACCOUNT [redacted]

Period from December 1, 2022 to December 31, 2022

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[redacted]

IRON WORKERS PENSION-SMA GROUP TRUST
ACCOUNT [redacted]

Period from December 1, 2022 to December 31, 2022

MARKET AND COST RECONCILIATION

	12/31/2022 MARKET	12/31/2022 FEDERAL TAX COST
Beginning Market And Cost	**23,775,911.58**	**20,597,545.04**
Investment Activity		
Interest	.32	.32
Realized Gain/Loss	5,672.47	5,672.47
Change In Unrealized Gain/Loss	- 665,261.28	.00
Net Accrued Income (Current-Prior)	.04	.04
Total Investment Activity	**- 659,588.45**	**5,672.83**
Plan Expenses		
Administrative Expenses*	- 708.55	- 708.55
Total Plan Expenses	**- 708.55**	**- 708.55**
Other Activity		
Transfers Out	- 250,000.00	- 250,000.00
Total Other Activity	**- 250,000.00**	**- 250,000.00**
Net Change In Market And Cost	**- 910,297.00**	**- 245,035.72**
Ending Market And Cost	**22,865,614.58**	**20,352,509.32**

MARKET AND COST RECONCILIATION MESSAGES

* Includes Professional Fees, Contract Administrator Fees and Investment Advisory Fees

CASH RECONCILIATION

Beginning Cash	**.00**
Investment Activity	
Interest	.32
Cash Equivalent Purchases	- .32
Sales/Maturities	250,708.55
Total Investment Activity	**250,708.55**
Plan Expenses	
Administrative Expenses*	- 708.55
Total Plan Expenses	**- 708.55**
Other Activity	
Transfers Out	- 250,000.00
Total Other Activity	**- 250,000.00**
Net Change In Cash	**.00**
Ending Cash	**.00**

CASH RECONCILIATION MESSAGES

* Includes Professional Fees, Contract Administrator Fees and Investment Advisory Fees

[redacted]

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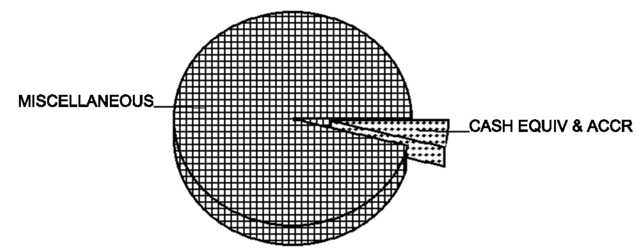
IRON WORKERS PENSION-SMA GROUP TRUST
ACCOUNT [redacted]

Period from December 1, 2022 to December 31, 2022

ASSET SUMMARY

ASSETS	12/31/2022 MARKET	12/31/2022 FEDERAL TAX COST	% OF MARKET
Cash And Equivalents	118.59	118.59	0.00
Miscellaneous	22,588,486.15	20,075,380.89	98.79
Total Assets	**22,588,604.74**	**20,075,499.48**	**98.79**
Accrued Income	277,009.84	277,009.84	1.21
Grand Total	**22,865,614.58**	**20,352,509.32**	**100.00**
Estimated Annual Income	**4.50**		



ASSET SUMMARY MESSAGES

Estimated Annual Income is an estimate provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

[redacted]

ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	FEDERAL TAX COST	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Cash And Equivalents						
Money Markets						
First Am Govt Ob Fd Cl Y 31846V203 Asset Minor Code 1	118.590	118.59 1.0000	118.59	.00 .00	.36	3.84
Total Money Markets	**118.590**	**118.59**	**118.59**	**.00** **.00**	**.36**	**3.83**
Total Cash And Equivalents	**118.590**	**118.59**	**118.59**	**.00** **.00**	**.36**	**3.83**
Miscellaneous						
Partnerships/Joint Ventures						
Invesco MacRo Allocation Strategy Tr *** 96MSCG179 Asset Minor Code 77	28,120.560	2,788,153.52 99.1500	2,781,346.14	6,807.38 1,967.01	.00	0.00
Total Partnerships/Joint Ventures	**28,120.560**	**2,788,153.52**	**2,781,346.14**	**6,807.38** **1,967.01**	**.00**	**0.00**
Collective Investment Funds						
Marco Equity Group Trust *** 9SPMTJDF6 Asset Minor Code 17	373,663.198	12,087,870.31 32.3496	9,654,782.72	2,433,087.59 - 637,117.80	.00	0.00
Marco Fixed Income Group Trust *** 9SPMTJDJ8 Asset Minor Code 17	584,236.065	7,712,462.32 13.2009	7,639,252.03	73,210.29 - 30,110.49	275,000.00	0.00
Marco Alternatives Group Trust 9SPMTJDM1 Asset Minor Code 17	.000	.00 269.5948	.00	.00 .00	2,009.48	0.00

[redacted]

IRON WORKERS PENSION-SMA GROUP TRUST
ACCOUNT [redacted]

Period from December 1, 2022 to December 31, 2022

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	FEDERAL TAX COST	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Total Collective Investment Funds	**957,899.263**	**19,800,332.63**	**17,294,034.75**	**2,506,297.88** **- 667,228.29**	**277,009.48**	**0.00**
Total Miscellaneous	**986,019.823**	**22,588,486.15**	**20,075,380.89**	**2,513,105.26** **- 665,261.28**	**277,009.48**	**0.00**
Total Assets	**986,138.413**	**22,588,604.74**	**20,075,499.48**	**2,513,105.26** **- 665,261.28**	**277,009.84**	**0.00**
Accrued Income	**.000**	**277,009.84**	**277,009.84**			
Grand Total	**986,138.413**	**22,865,614.58**	**20,352,509.32**			

ASSET DETAIL MESSAGES

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ASSET DETAIL MESSAGES (continued)

*** This asset is held or controlled by the customer or by a third party on behalf of the customer, and is reported for customer recordkeeping purposes only. U.S. Bank does not have actual custody or control of this asset. With the exception of most marketable securities, the description of the asset and its price (or value) may have been provided to U.S. Bank by the customer or a third party and should not be relied upon for any purpose.

The asset categories used in this statement may be general in nature. For example, assets listed under the "Mutual Funds" category may include open-end investment companies registered under the Investment Company Act of 1940 (which are commonly known as "mutual funds") but may also include closed-end investment companies, unit investment trusts, common trust funds, collective trust funds or other investments that are registered with (or not subject to registration with) the Securities and Exchange Commission.

[redacted]

usbank

INCOME ACCRUAL DETAIL

SHARES/ FACE AMOUNT	DESCRIPTION	EX DATE	PAY DATE	ANN RATE	BEGINNING ACCRUAL	INCOME EARNED	INCOME RECEIVED	ENDING ACCRUAL
Cash And Equivalents								
118.590	First Am Govt Ob Fd Cl Y 31846V203		02/01/23	0.04	.32	.36	.32	.36
Total Cash And Equivalents					**.32**	**.36**	**.32**	**.36**
Miscellaneous								
584,236.065	Marco Fixed Income Group Trust 9SPMTJDJ8				275,000.00	.00	.00	275,000.00
.000	Marco Alternatives Group Trust 9SPMTJDM1				2,009.48	.00	.00	2,009.48
Total Miscellaneous					**277,009.48**	**.00**	**.00**	**277,009.48**
Grand Total					**277,009.80**	**.36**	**.32**	**277,009.84**

[redacted]

INVESTMENT ACTIVITY

DATE	DESCRIPTION	CASH
Interest		
First Am Govt Ob Fd Cl Y 31846V203		
12/01/2022	Interest From 11/1/22 To 11/30/22	.32
Total Interest		**.32**

PLAN EXPENSES

DATE	DESCRIPTION	CASH
Administrative Expenses		
Investment Advisory And Management Fees		
Management Fee		
12/31/2022	Paid To - Invesco MacRo Allocation Strategy Tr	- 708.55
Total Management Fee		**- 708.55**
Total Investment Advisory And Management Fees		**- 708.55**
Total Administrative Expenses		**- 708.55**
Total Plan Expenses		**- 708.55**

OTHER ACTIVITY

DATE	DESCRIPTION	CASH
Transfers Out		
Transfer To Another Account		
12/29/2022	Paid To [redacted] Per Client L/I Dtd 12/27/2022 Transfer To [redacted]	- 250,000.00
Total Transfer To Another Account		**- 250,000.00**
Total Transfers Out		**- 250,000.00**
Total Other Activity		**- 250,000.00**

[redacted]

usbank

PURCHASES

DATE	DESCRIPTION	SHARES/ FACE AMOUNT	COMMISSION	CASH	FEDERAL TAX COST
Cash And Equivalents					
12/02/2022	Purchased 0.32 Units Of First Am Govt Ob Fd Cl Y Trade Date 12/2/22 31846V203	.320	.00	- .32	.32
Total First Am Govt Ob Fd Cl Y		**.320**	**.00**	**- .32**	**.32**
Total Cash And Equivalents		**.320**	**.00**	**- .32**	**.32**
Total Purchases		**.320**	**.00**	**- .32**	**.32**

SALES AND MATURITIES

DATE	DESCRIPTION	SHARES/ FACE AMOUNT	COMMISSION	TRANSACTION PROCEEDS	FEDERAL TAX COST	REALIZED GAIN/LOSS
Miscellaneous						
12/31/2022	Sold 7.146 Units Of Invesco MacRo Allocation Strategy Tr Trade Date 12/30/22 Sold Through Direct From Issuer 96MSCG179	- 7.146	.00	708.55	- 706.60	1.95
Total Invesco MacRo Allocation Strategy Tr		**- 7.146**	**.00**	**708.55**	**- 706.60**	**1.95**
12/30/2022	Sold 18,949.62 Units Of Marco Fixed Income Group Trust Trade Date 12/29/22 Sold Through Direct From Issuer 9SPMTJDJ8	- 18,949.620	.00	250,000.00	- 244,329.48	5,670.52
Total Marco Fixed Income Group Trust		**- 18,949.620**	**.00**	**250,000.00**	**- 244,329.48**	**5,670.52**
Total Miscellaneous		**- 18,956.766**	**.00**	**250,708.55**	**- 245,036.08**	**5,672.47**
Total Sales And Maturities		**- 18,956.766**	**.00**	**250,708.55**	**- 245,036.08**	**5,672.47**

SALES AND MATURITIES MESSAGES

Realized gain/loss should not be used for tax purposes.

TG

GL#10006 mb

Colorado Ironworkers Pension Trust
US Bank Checking Recon-Lockbox
December 31, 2022

US Bank Account #[redacted]

11/30/22	**Balance per General Ledger:**		869,844.16
	Add: **Contributions**		
	Due to/from Pension Fund 2 (Bank Acct #[redacted]) - GL#10005	111,290.01	
	Due to/from Individual Acct Fund 3 (Bank Acct #[redacted]) - GL#10005+ADJpriorMth	68,862.64	
	Due to/from JATC -Fund 4 (Bank Acct #[redacted] GL#10005	22,368.88	
	Due to/from Working Assess. Fund 5 (Bank Acct #[redacted]) - GL#10005	73,476.55	
	Due to/from LMC - Fund 6 (Bank Acct #[redacted]) - GL#10005	409.67	
	Due to/from IMPACT-Fund 7 (Bank Acct #[redacted]) - GL#10005	8,993.15	
	Due to/from CAF-Fund 8 (Bank Acct #[redacted]) - GL#10005	277.04	
	Due to/from Defined Contr.-Fund 9 (Bank Acct #[redacted]- GL#10005	81,003.62	
			366,681.56
	Fund Transfer Acct#[redacted]- GL#10002	-	
			-
	Less: Transfers - Contributions of xx[redacted]		
	Pension Account (Bank Acct #[redacted]) - GL#10002	(150,681.68)	
	Individual Account (Bank Acct #[redacted] - GL#10005	(94,798.91)	
	JATC (Bank Acct #[redacted] - GL#10005	(28,558.68)	
	Dues/Working Assessment (Bank Acct #[redacted] - GL#10005	(97,194.68)	
	LMC (Bank Acct #[redacted]) - GL#10005	(590.64)	
	Impact (Bank Acct #[redacted]) - GL#10005	(12,392.52)	
	CAF (Bank Acct #[redacted] - GL#10005	(261.22)	
	Defined Contribution Account (Bank Acct #[redacted] - GL#10005	(114,886.16)	
	Analysis Service Charge - GL#10005	(948.97)	
			(500,313.46)
12/31/22	Ending GL Balance:		736,212.26
12/31/22	Balance per Bank:		858,921.68
	Deposit not on Deposit list 12-30-22		(122,709.42)
12/31/22	Adjusted Bank Balance:		736,212.26
			-

Version Updates

Version	Date updated
V20220701p	07/01/2022

TEMPLATE 3

Historical Plan Information

File name: *Template 3 Plan Name* , where "Plan Name" is an abbreviated version of the plan name.

v20220701p

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

PLAN INFORMATION

Abbreviated Plan Name:	COIW
EIN:	84-6099094
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	04/01/2010	03/31/2011	$762,483	315,432	$2.42	$94,091			$0	353
2011	04/01/2011	03/31/2012	$680,685	341,351	$1.99	$104,655			$0	246
2012	04/01/2012	03/31/2013	$588,259	324,660	$1.81	$108,060			$0	246
2013	04/01/2013	03/31/2014	$1,183,303	407,222	$2.91	$53,172			$0	246
2014	04/01/2014	03/31/2015	$1,302,321	469,062	$2.78	$45,600			$0	274
2015	04/01/2015	03/31/2016	$1,005,705	425,718	$2.36	$65,396			$0	290
2016	04/01/2016	03/31/2017	$1,190,546	435,101	$2.74	$66,147			$0	269
2017	04/01/2017	03/31/2018	$1,132,193	448,488	$2.52	$41,235			$0	259
2018	04/01/2018	03/31/2019	$1,398,709	474,697	$2.95	$111,170			$0	274
2019	04/01/2019	03/31/2020	$1,609,010	574,658	$2.80	$94,809			$0	292
2020	04/01/2020	03/31/2021	$1,460,288	630,420	$2.32	$72,450			$0	355
2021	04/01/2021	03/31/2022	$1,269,014	506,184	$2.51	$76,100			$0	384
2022	04/01/2022	03/31/2023	$1,825,885	652,362	$2.80	$65,547			$0	314
2023	04/01/2023	03/31/2024	$1,643,052	658,263	$2.50	$75,399			$0	385

* 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."

TEMPLATE 4A

v20221102p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 4A - Sheet 4A-1 v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	COIW
EIN:	84-6099094
PN:	001
Initial Application Date:	03/31/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	03/31/2023

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.

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

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

Plan Interest Rate:	7.50%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.

	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):	March 2023			
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%

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").

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

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

TEMPLATE 4A - Sheet 4A-2 v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	COIW
EIN:	84-6099094
PN:	001
SFA Measurement Date:	12/31/2022

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

		PROJECTED BENEFIT PAYMENTS for:				
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	03/31/2023	$1,288,574	$112,784	$22,564	$0	$1,423,921
04/01/2023	03/31/2024	$4,984,783	$466,211	$183,903	$0	$5,634,896
04/01/2024	03/31/2025	$4,781,485	$521,865	$234,201	$0	$5,537,550
04/01/2025	03/31/2026	$4,577,139	$565,142	$288,291	$0	$5,430,572
04/01/2026	03/31/2027	$4,373,754	$593,257	$333,840	$0	$5,300,851
04/01/2027	03/31/2028	$4,162,760	$617,060	$372,674	$0	$5,152,494
04/01/2028	03/31/2029	$3,963,508	$654,813	$392,525	$0	$5,010,846
04/01/2029	03/31/2030	$3,760,979	$672,569	$409,392	$0	$4,842,941
04/01/2030	03/31/2031	$3,555,947	$700,612	$423,767	$0	$4,680,325
04/01/2031	03/31/2032	$3,349,242	$720,861	$433,454	$0	$4,503,557
04/01/2032	03/31/2033	$3,141,742	$737,728	$446,632	$0	$4,326,102
04/01/2033	03/31/2034	$2,934,361	$761,232	$457,592	$0	$4,153,185
04/01/2034	03/31/2035	$2,728,039	$793,222	$463,946	$0	$3,985,207
04/01/2035	03/31/2036	$2,523,732	$830,048	$464,776	$0	$3,818,556
04/01/2036	03/31/2037	$2,322,421	$854,983	$471,680	$0	$3,649,083
04/01/2037	03/31/2038	$2,125,093	$848,347	$472,368	$0	$3,445,808
04/01/2038	03/31/2039	$1,932,753	$859,449	$472,139	$0	$3,264,342
04/01/2039	03/31/2040	$1,746,433	$863,637	$464,115	$0	$3,074,185
04/01/2040	03/31/2041	$1,567,182	$855,312	$458,288	$0	$2,880,781
04/01/2041	03/31/2042	$1,396,034	$847,298	$448,509	$0	$2,691,840
04/01/2042	03/31/2043	$1,233,979	$835,512	$438,001	$0	$2,507,492
04/01/2043	03/31/2044	$1,081,928	$822,402	$426,455	$0	$2,330,785
04/01/2044	03/31/2045	$940,648	$803,297	$416,348	$0	$2,160,293
04/01/2045	03/31/2046	$810,733	$779,762	$402,509	$0	$1,993,003
04/01/2046	03/31/2047	$692,580	$754,840	$387,066	$0	$1,834,486
04/01/2047	03/31/2048	$586,370	$727,468	$370,645	$0	$1,684,483
04/01/2048	03/31/2049	$492,047	$698,568	$353,300	$0	$1,543,915
04/01/2049	03/31/2050	$409,308	$668,281	$335,064	$0	$1,412,652
04/01/2050	03/31/2051	$337,620	$636,764	$316,107	$0	$1,290,490

$99,564,641

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:	COIW
EIN:	84-6099094
PN:	001
SFA Measurement Date:	12/31/2022

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

			PROJECTED ADMINISTRATIVE EXPENSES for:		
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	03/31/2023	N/A	$28,768	$80,486	$109,254
04/01/2023	03/31/2024	970	$30,975	$259,702	$290,677
04/01/2024	03/31/2025	948	$31,561	$250,014	$281,575
04/01/2025	03/31/2026	923	$31,668	$379,994	$411,662
04/01/2026	03/31/2027	895	$35,603	$270,728	$306,331
04/01/2027	03/31/2028	867	$35,179	$235,343	$270,522
04/01/2028	03/31/2029	841	$34,807	$240,050	$274,857
04/01/2029	03/31/2030	815	$34,405	$244,851	$279,256
04/01/2030	03/31/2031	789	$33,974	$249,748	$283,722
04/01/2031	03/31/2032	763	$39,676	$254,743	$294,419
04/01/2032	03/31/2033	736	$39,037	$259,838	$298,875
04/01/2033	03/31/2034	709	$38,357	$265,035	$303,392
04/01/2034	03/31/2035	681	$37,579	$270,336	$307,915
04/01/2035	03/31/2036	653	$36,755	$275,743	$312,498
04/01/2036	03/31/2037	626	$35,940	$281,258	$317,198
04/01/2037	03/31/2038	599	$35,078	$286,883	$321,961
04/01/2038	03/31/2039	571	$34,107	$292,621	$326,728
04/01/2039	03/31/2040	544	$33,144	$298,473	$331,617
04/01/2040	03/31/2041	516	$32,067	$304,442	$336,509
04/01/2041	03/31/2042	490	$31,060	$310,531	$341,591
04/01/2042	03/31/2043	465	$30,065	$316,742	$346,807
04/01/2043	03/31/2044	440	$29,017	$320,601	$349,618
04/01/2044	03/31/2045	416	$27,983	$296,061	$324,044
04/01/2045	03/31/2046	392	$26,896	$272,054	$298,950
04/01/2046	03/31/2047	370	$25,895	$249,278	$275,173
04/01/2047	03/31/2048	349	$24,913	$227,759	$252,672
04/01/2048	03/31/2049	328	$23,883	$207,704	$231,587
04/01/2049	03/31/2050	309	$22,949	$188,949	$211,898
04/01/2050	03/31/2051	291	$22,044	$171,530	$193,574

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:	COIW	
EIN:	84-6099094	
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:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	$28,215,379	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$11,778,535	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:	04/01/2024	Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

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))
12/31/2022	03/31/2023	$668,823		$0	-$1,423,921	$0	-$109,254	-$1,533,175	$103,788	$10,349,148	$0	$417,541	$29,301,743
04/01/2023	03/31/2024	$1,718,451		$0	-$5,634,896	$0	-$290,677	-$5,925,573	$278,466	$4,702,040	$0	$1,764,417	$32,784,610
04/01/2024	03/31/2025	$1,596,046		$0	-$5,537,550	$0	-$281,575	-$4,702,040	$0	$0	-$1,117,085	$1,931,909	$35,195,481
04/01/2025	03/31/2026	$1,595,776		$0	-$5,430,572	$0	-$411,662	$0	$0	$0	-$5,842,234	$1,934,727	$32,883,749
04/01/2026	03/31/2027	$1,595,776		$0	-$5,300,851	$0	-$306,331	$0	$0	$0	-$5,607,182	$1,806,366	$30,678,709
04/01/2027	03/31/2028	$1,595,776		$0	-$5,152,494	$0	-$270,522	$0	$0	$0	-$5,423,016	$1,682,758	$28,534,227
04/01/2028	03/31/2029	$1,595,776		$0	-$5,010,846	$0	-$274,857	$0	$0	$0	-$5,285,703	$1,561,322	$26,405,621
04/01/2029	03/31/2030	$1,595,776		$0	-$4,842,941	$0	-$279,256	$0	$0	$0	-$5,122,197	$1,441,581	$24,320,782
04/01/2030	03/31/2031	$1,595,776		$0	-$4,680,325	$0	-$283,722	$0	$0	$0	-$4,964,047	$1,324,244	$22,276,754
04/01/2031	03/31/2032	$1,595,776		$0	-$4,503,557	$0	-$294,419	$0	$0	$0	-$4,797,976	$1,209,526	$20,284,079
04/01/2032	03/31/2033	$1,595,776		$0	-$4,326,102	$0	-$298,875	$0	$0	$0	-$4,624,977	$1,098,015	$18,352,893
04/01/2033	03/31/2034	$1,595,776		$0	-$4,153,185	$0	-$303,392	$0	$0	$0	-$4,456,577	$989,966	$16,482,058
04/01/2034	03/31/2035	$1,595,776		$0	-$3,985,207	$0	-$307,915	$0	$0	$0	-$4,293,122	$885,303	$14,670,016
04/01/2035	03/31/2036	$1,595,776		$0	-$3,818,556	$0	-$312,498	$0	$0	$0	-$4,131,054	$784,039	$12,918,777
04/01/2036	03/31/2037	$1,595,776		$0	-$3,649,083	$0	-$317,198	$0	$0	$0	-$3,966,281	$686,411	$11,234,683
04/01/2037	03/31/2038	$1,595,776		$0	-$3,445,808	$0	-$321,961	$0	$0	$0	-$3,767,769	$593,698	$9,656,388
04/01/2038	03/31/2039	$1,595,776		$0	-$3,264,342	$0	-$326,728	$0	$0	$0	-$3,591,070	$506,536	$8,167,631
04/01/2039	03/31/2040	$1,595,776		$0	-$3,074,185	$0	-$331,617	$0	$0	$0	-$3,405,802	$424,863	$6,782,468
04/01/2040	03/31/2041	$1,595,776		$0	-$2,880,781	$0	-$336,509	$0	$0	$0	-$3,217,290	$349,345	$5,510,299
04/01/2041	03/31/2042	$1,595,776		$0	-$2,691,840	$0	-$341,591	$0	$0	$0	-$3,033,431	$280,301	$4,352,946
04/01/2042	03/31/2043	$1,595,776		$0	-$2,507,492	$0	-$346,807	$0	$0	$0	-$2,854,299	$217,836	$3,312,258
04/01/2043	03/31/2044	$1,595,776		$0	-$2,330,785	$0	-$349,618	$0	$0	$0	-$2,680,403	$162,042	$2,389,673
04/01/2044	03/31/2045	$1,595,776		$0	-$2,160,293	$0	-$324,044	$0	$0	$0	-$2,484,337	$113,805	$1,614,918
04/01/2045	03/31/2046	$1,595,776		$0	-$1,993,003	$0	-$298,950	$0	$0	$0	-$2,291,953	$74,110	$992,851
04/01/2046	03/31/2047	$1,595,776		$0	-$1,834,486	$0	-$275,173	$0	$0	$0	-$2,109,659	$43,051	$522,018
04/01/2047	03/31/2048	$1,595,776		$0	-$1,684,483	$0	-$252,672	$0	$0	$0	-$1,937,155	$20,553	$201,193
04/01/2048	03/31/2049	$1,595,776		$0	-$1,543,915	$0	-$231,587	$0	$0	$0	-$1,775,502	$6,513	$27,979
04/01/2049	03/31/2050	$1,595,776		$0	-$1,412,652	$0	-$211,898	$0	$0	$0	-$1,624,550	$795	$0
04/01/2050	03/31/2051	$1,595,776		$0	-$1,290,490	$0	-$193,574	$0	$0	$0	-$1,484,064	$3,268	$114,979

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.

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

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:	COIW
EIN:	84-6099094
PN:	001
SFA Measurement Date:	12/31/2022

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

		PROJECTED BENEFIT PAYMENTS for:				
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	03/31/2023	$1,288,574	$107,064	$22,564	$0	$1,418,201
04/01/2023	03/31/2024	$4,984,783	$443,561	$183,903	$0	5,612,247
04/01/2024	03/31/2025	$4,781,485	$499,475	$234,201	$0	5,515,160
04/01/2025	03/31/2026	$4,577,139	$543,042	$288,291	$0	5,408,472
04/01/2026	03/31/2027	$4,373,754	$571,482	$333,840	$0	5,279,076
04/01/2027	03/31/2028	$4,162,760	$596,287	$372,674	$0	5,131,721
04/01/2028	03/31/2029	$3,963,508	$634,585	$392,525	$0	4,990,618
04/01/2029	03/31/2030	$3,760,979	$652,937	$409,392	$0	4,823,308
04/01/2030	03/31/2031	$3,555,947	$681,629	$423,767	$0	4,661,343
04/01/2031	03/31/2032	$3,349,242	$702,586	$433,454	$0	4,485,282
04/01/2032	03/31/2033	$3,141,742	$720,217	$446,632	$0	4,308,591
04/01/2033	03/31/2034	$2,934,361	$744,543	$457,592	$0	4,136,496
04/01/2034	03/31/2035	$2,728,039	$777,412	$463,946	$0	3,969,397
04/01/2035	03/31/2036	$2,523,732	$815,170	$464,776	$0	3,803,678
04/01/2036	03/31/2037	$2,322,421	$841,085	$471,680	$0	3,635,185
04/01/2037	03/31/2038	$2,125,093	$835,470	$472,368	$0	3,432,931
04/01/2038	03/31/2039	$1,932,753	$847,623	$472,139	$0	3,252,515
04/01/2039	03/31/2040	$1,746,433	$852,876	$464,115	$0	3,063,424
04/01/2040	03/31/2041	$1,567,182	$845,615	$458,288	$0	2,871,084
04/01/2041	03/31/2042	$1,396,034	$838,646	$448,509	$0	2,683,189
04/01/2042	03/31/2043	$1,233,979	$827,873	$438,001	$0	2,499,854
04/01/2043	03/31/2044	$1,081,928	$815,730	$426,455	$0	2,324,113
04/01/2044	03/31/2045	$940,648	$797,536	$416,348	$0	2,154,531
04/01/2045	03/31/2046	$810,733	$774,844	$402,509	$0	1,988,085
04/01/2046	03/31/2047	$692,580	$750,693	$387,066	$0	1,830,339
04/01/2047	03/31/2048	$586,370	$724,014	$370,645	$0	1,681,029
04/01/2048	03/31/2049	$492,047	$695,728	$353,300	$0	1,541,075
04/01/2049	03/31/2050	$409,308	$665,976	$335,064	$0	1,410,348
04/01/2050	03/31/2051	$337,620	$634,918	$316,107	$0	1,288,645

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:	COIW
EIN:	84-6099094
PN:	001
SFA Measurement Date:	12/31/2022

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

			PROJECTED ADMINISTRATIVE EXPENSES for:		
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	03/31/2023	N/A	$31,712	$29,177	$60,889
04/01/2023	03/31/2024	970	$33,950	$214,479	$248,429
04/01/2024	03/31/2025	948	$35,076	$217,079	$252,155
04/01/2025	03/31/2026	923	$35,997	$219,941	$255,938
04/01/2026	03/31/2027	895	$35,603	$224,174	$259,777
04/01/2027	03/31/2028	867	$35,179	$228,494	$263,673
04/01/2028	03/31/2029	841	$34,807	$232,821	$267,628
04/01/2029	03/31/2030	815	$34,405	$237,238	$271,643
04/01/2030	03/31/2031	789	$33,974	$241,743	$275,717
04/01/2031	03/31/2032	763	$39,676	$240,177	$279,853
04/01/2032	03/31/2033	736	$39,037	$245,014	$284,051
04/01/2033	03/31/2034	709	$38,357	$249,955	$288,312
04/01/2034	03/31/2035	681	$37,579	$253,616	$291,195
04/01/2035	03/31/2036	653	$36,755	$257,352	$294,107
04/01/2036	03/31/2037	626	$35,940	$261,108	$297,048
04/01/2037	03/31/2038	599	$35,078	$264,940	$300,018
04/01/2038	03/31/2039	571	$34,107	$268,912	$303,019
04/01/2039	03/31/2040	544	$33,144	$272,905	$306,049
04/01/2040	03/31/2041	516	$32,067	$277,042	$309,109
04/01/2041	03/31/2042	490	$31,060	$281,140	$312,200
04/01/2042	03/31/2043	465	$30,065	$269,917	$299,982
04/01/2043	03/31/2044	440	$29,017	$249,877	$278,894
04/01/2044	03/31/2045	416	$27,983	$230,561	$258,544
04/01/2045	03/31/2046	392	$26,896	$211,674	$238,570
04/01/2046	03/31/2047	370	$25,895	$193,746	$219,641
04/01/2047	03/31/2048	349	$24,913	$176,810	$201,723
04/01/2048	03/31/2049	328	$23,883	$161,046	$184,929
04/01/2049	03/31/2050	309	$22,949	$146,293	$169,242
04/01/2050	03/31/2051	291	$22,044	$132,593	$154,637

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:	COIW
EIN:	84-6099094
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	$28,215,379
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$1,098,651
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

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))
12/31/2022	03/31/2023	$589,329		$0	-$1,418,201	$0	-$60,889	-$1,098,651	$0	$0	-$380,440	$414,177	$28,838,445
04/01/2023	03/31/2024	$2,357,314		$0	-$5,612,247	$0	-$248,429	$0	$0	$0	-$5,860,676	$1,584,576	$26,919,659
04/01/2024	03/31/2025	$2,357,314		$0	-$5,515,160	$0	-$252,155	$0	$0	$0	-$5,767,316	$1,475,058	$24,984,715
04/01/2025	03/31/2026	$2,357,314		$0	-$5,408,472	$0	-$255,938	$0	$0	$0	-$5,664,409	$1,364,873	$23,042,493
04/01/2026	03/31/2027	$2,357,314		$0	-$5,279,076	$0	-$259,777	$0	$0	$0	-$5,538,852	$1,254,926	$21,115,881
04/01/2027	03/31/2028	$2,357,314		$0	-$5,131,721	$0	-$263,673	$0	$0	$0	-$5,395,394	$1,146,415	$19,224,216
04/01/2028	03/31/2029	$2,357,314		$0	-$4,990,618	$0	-$267,628	$0	$0	$0	-$5,258,246	$1,039,764	$17,363,048
04/01/2029	03/31/2030	$2,357,314		$0	-$4,823,308	$0	-$271,643	$0	$0	$0	-$5,094,951	$935,662	$15,561,073
04/01/2030	03/31/2031	$2,357,314		$0	-$4,661,343	$0	-$275,717	$0	$0	$0	-$4,937,061	$834,865	$13,816,192
04/01/2031	03/31/2032	$2,357,314		$0	-$4,485,282	$0	-$279,853	$0	$0	$0	-$4,765,135	$737,818	$12,146,189
04/01/2032	03/31/2033	$2,357,314		$0	-$4,308,591	$0	-$284,051	$0	$0	$0	-$4,592,642	$645,169	$10,556,030
04/01/2033	03/31/2034	$2,357,314		$0	-$4,136,496	$0	-$288,312	$0	$0	$0	-$4,424,808	$557,054	$9,045,590
04/01/2034	03/31/2035	$2,357,314		$0	-$3,969,397	$0	-$291,195	$0	$0	$0	-$4,260,592	$473,496	$7,615,808
04/01/2035	03/31/2036	$2,357,314		$0	-$3,803,678	$0	-$294,107	$0	$0	$0	-$4,097,785	$394,616	$6,269,954
04/01/2036	03/31/2037	$2,357,314		$0	-$3,635,185	$0	-$297,048	$0	$0	$0	-$3,932,233	$320,726	$5,015,760
04/01/2037	03/31/2038	$2,357,314		$0	-$3,432,931	$0	-$300,018	$0	$0	$0	-$3,732,949	$253,185	$3,893,310
04/01/2038	03/31/2039	$2,357,314		$0	-$3,252,515	$0	-$303,019	$0	$0	$0	-$3,555,534	$192,711	$2,887,800
04/01/2039	03/31/2040	$2,357,314		$0	-$3,063,424	$0	-$306,049	$0	$0	$0	-$3,369,473	$139,331	$2,014,972
04/01/2040	03/31/2041	$2,357,314		$0	-$2,871,084	$0	-$309,109	$0	$0	$0	-$3,180,193	$93,807	$1,285,900
04/01/2041	03/31/2042	$2,357,314		$0	-$2,683,189	$0	-$312,200	$0	$0	$0	-$2,995,389	$56,561	$704,386
04/01/2042	03/31/2043	$2,357,314		$0	-$2,499,854	$0	-$299,982	$0	$0	$0	-$2,799,836	$28,263	$290,128
04/01/2043	03/31/2044	$2,357,314		$0	-$2,324,113	$0	-$278,894	$0	$0	$0	-$2,603,007	$9,786	$54,220
04/01/2044	03/31/2045	$2,357,314		$0	-$2,154,531	$0	-$258,544	$0	$0	$0	-$2,413,075	$1,541	$0
04/01/2045	03/31/2046	$2,357,314		$0	-$1,988,085	$0	-$238,570	$0	$0	$0	-$2,226,655	$3,822	$134,480
04/01/2046	03/31/2047	$2,357,314		$0	-$1,830,339	$0	-$219,641	$0	$0	$0	-$2,049,980	$16,857	$458,671
04/01/2047	03/31/2048	$2,357,314		$0	-$1,681,029	$0	-$201,723	$0	$0	$0	-$1,882,752	$40,713	$973,946
04/01/2048	03/31/2049	$2,357,314		$0	-$1,541,075	$0	-$184,929	$0	$0	$0	-$1,726,004	$75,442	$1,680,697
04/01/2049	03/31/2050	$2,357,314		$0	-$1,410,348	$0	-$169,242	$0	$0	$0	-$1,579,590	$121,069	$2,579,491
04/01/2050	03/31/2051	$2,357,314		$0	-$1,288,645	$0	-$154,637	$0	$0	$0	-$1,443,282	$177,636	$3,671,159

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:	COIW
EIN:	84-6099094
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	$1,098,651	From Template 5A.
2	Operating expenses/Inflation	$460,824	$1,559,475	Show details supporting the SFA amount on Sheet 6A-2.
3	CBU Assumption	$10,389,661	$11,949,136	Show details supporting the SFA amount on Sheet 6A-3.
4	Contributions for the period December 31, 2022 through March 31, 2025	-$406,743	$11,542,393	Show details supporting the SFA amount on Sheet 6A-4.
5	Value Terminated Vested Participants between Ages 70 and 85	$61,274	$11,603,667	Show details supporting the SFA amount on Sheet 6A-5.
6	Late Retirement Increase - Terminated Vested Participants	$174,869	$11,778,535	Show details supporting the SFA amount on Sheet 6A-6.
7				Show details supporting the SFA amount on Sheet 6A-7.

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

TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	Operating Expenses/Inflation

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:	COIW
EIN:	84-6099094
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	$28,215,379
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$1,559,475
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

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))
12/31/2022	03/31/2023	$589,329		$0	-$1,418,201	$0	-$109,254	-$1,527,455	$7,500	$39,520	$0	$416,959	$29,221,667
04/01/2023	03/31/2024	$2,357,314		$0	-$5,612,247	$0	-$290,677	-$39,520	$0	$0	-$5,863,404	$1,606,914	$27,322,491
04/01/2024	03/31/2025	$2,357,314		$0	-$5,515,160	$0	-$281,575	$0	$0	$0	-$5,796,735	$1,497,763	$25,380,832
04/01/2025	03/31/2026	$2,357,314		$0	-$5,408,472	$0	-$411,662	$0	$0	$0	-$5,820,134	$1,383,491	$23,301,504
04/01/2026	03/31/2027	$2,357,314		$0	-$5,279,076	$0	-$306,331	$0	$0	$0	-$5,585,407	$1,268,716	$21,342,127
04/01/2027	03/31/2028	$2,357,314		$0	-$5,131,721	$0	-$270,522	$0	$0	$0	-$5,402,243	$1,159,450	$19,456,649
04/01/2028	03/31/2029	$2,357,314		$0	-$4,990,618	$0	-$274,856	$0	$0	$0	-$5,265,474	$1,053,150	$17,601,639
04/01/2029	03/31/2030	$2,357,314		$0	-$4,823,308	$0	-$279,255	$0	$0	$0	-$5,102,564	$949,397	$15,805,787
04/01/2030	03/31/2031	$2,357,314		$0	-$4,661,343	$0	-$283,721	$0	$0	$0	-$4,945,065	$848,947	$14,066,983
04/01/2031	03/31/2032	$2,357,314		$0	-$4,485,282	$0	-$294,418	$0	$0	$0	-$4,779,700	$752,064	$12,396,660
04/01/2032	03/31/2033	$2,357,314		$0	-$4,308,591	$0	-$298,874	$0	$0	$0	-$4,607,465	$659,388	$10,805,897
04/01/2033	03/31/2034	$2,357,314		$0	-$4,136,496	$0	-$303,391	$0	$0	$0	-$4,439,887	$571,230	$9,294,554
04/01/2034	03/31/2035	$2,357,314		$0	-$3,969,397	$0	-$307,914	$0	$0	$0	-$4,277,310	$487,571	$7,862,129
04/01/2035	03/31/2036	$2,357,314		$0	-$3,803,678	$0	-$312,496	$0	$0	$0	-$4,116,174	$408,488	$6,511,756
04/01/2036	03/31/2037	$2,357,314		$0	-$3,635,185	$0	-$317,196	$0	$0	$0	-$3,952,382	$334,282	$5,250,970
04/01/2037	03/31/2038	$2,357,314		$0	-$3,432,931	$0	-$321,959	$0	$0	$0	-$3,754,890	$266,303	$4,119,697
04/01/2038	03/31/2039	$2,357,314		$0	-$3,252,515	$0	-$326,726	$0	$0	$0	-$3,579,241	$205,261	$3,103,030
04/01/2039	03/31/2040	$2,357,314		$0	-$3,063,424	$0	-$331,615	$0	$0	$0	-$3,395,039	$151,174	$2,216,479
04/01/2040	03/31/2041	$2,357,314		$0	-$2,871,084	$0	-$336,508	$0	$0	$0	-$3,207,592	$104,793	$1,470,994
04/01/2041	03/31/2042	$2,357,314		$0	-$2,683,189	$0	-$341,590	$0	$0	$0	-$3,024,778	$66,530	$870,060
04/01/2042	03/31/2043	$2,357,314		$0	-$2,499,854	$0	-$346,805	$0	$0	$0	-$2,846,659	$36,585	$417,300
04/01/2043	03/31/2044	$2,357,314		$0	-$2,324,113	$0	-$348,617	$0	$0	$0	-$2,672,730	$15,186	$117,070
04/01/2044	03/31/2045	$2,357,314		$0	-$2,154,531	$0	-$323,180	$0	$0	$0	-$2,477,711	$3,327	$0
04/01/2045	03/31/2046	$2,357,314		$0	-$1,988,085	$0	-$298,213	$0	$0	$0	-$2,286,298	$2,077	$73,093
04/01/2046	03/31/2047	$2,357,314		$0	-$1,830,339	$0	-$274,551	$0	$0	$0	-$2,104,890	$11,659	$337,176
04/01/2047	03/31/2048	$2,357,314		$0	-$1,681,029	$0	-$252,154	$0	$0	$0	-$1,933,183	$32,131	$793,438
04/01/2048	03/31/2049	$2,357,314		$0	-$1,541,075	$0	-$231,161	$0	$0	$0	-$1,772,236	$63,530	$1,442,045
04/01/2049	03/31/2050	$2,357,314		$0	-$1,410,348	$0	-$211,552	$0	$0	$0	-$1,621,900	$105,871	$2,283,330
04/01/2050	03/31/2051	$2,357,314		$0	-$1,288,645	$0	-$193,297	$0	$0	$0	-$1,481,942	$159,179	$3,317,881

$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	CBU Assumption

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:	COIW
EIN:	84-6099094
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	$28,215,379
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$11,949,136
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	$398,944		$0	-$1,418,201	$0	-$109,254	-$1,527,455	$105,422	$10,527,103	$0	$415,567	$29,029,890
04/01/2023	03/31/2024	$1,595,776		$0	-$5,612,247	$0	-$290,677	-$5,902,924	$285,602	$4,909,781	$0	$1,744,925	$32,370,591
04/01/2024	03/31/2025	$1,595,776		$0	-$5,515,160	$0	-$281,575	-$4,909,781	$0	$0	-$886,955	$1,914,413	$34,993,825
04/01/2025	03/31/2026	$1,595,776		$0	-$5,408,472	$0	-$411,662	$0	$0	$0	-$5,820,134	$1,923,576	$32,693,044
04/01/2026	03/31/2027	$1,595,776		$0	-$5,279,076	$0	-$306,331	$0	$0	$0	-$5,585,407	$1,795,846	$30,499,259
04/01/2027	03/31/2028	$1,595,776		$0	-$5,131,721	$0	-$270,522	$0	$0	$0	-$5,402,243	$1,672,868	$28,365,660
04/01/2028	03/31/2029	$1,595,776		$0	-$4,990,618	$0	-$274,856	$0	$0	$0	-$5,265,474	$1,552,052	$26,248,015
04/01/2029	03/31/2030	$1,595,776		$0	-$4,823,308	$0	-$279,255	$0	$0	$0	-$5,102,564	$1,432,935	$24,174,162
04/01/2030	03/31/2031	$1,595,776		$0	-$4,661,343	$0	-$283,721	$0	$0	$0	-$4,945,065	$1,316,222	$22,141,095
04/01/2031	03/31/2032	$1,595,776		$0	-$4,485,282	$0	-$294,418	$0	$0	$0	-$4,779,700	$1,202,124	$20,159,295
04/01/2032	03/31/2033	$1,595,776		$0	-$4,308,591	$0	-$298,874	$0	$0	$0	-$4,607,465	$1,091,227	$18,238,833
04/01/2033	03/31/2034	$1,595,776		$0	-$4,136,496	$0	-$303,391	$0	$0	$0	-$4,439,887	$983,781	$16,378,503
04/01/2034	03/31/2035	$1,595,776		$0	-$3,969,397	$0	-$307,914	$0	$0	$0	-$4,277,310	$879,708	$14,576,676
04/01/2035	03/31/2036	$1,595,776		$0	-$3,803,678	$0	-$312,496	$0	$0	$0	-$4,116,174	$779,014	$12,835,292
04/01/2036	03/31/2037	$1,595,776		$0	-$3,635,185	$0	-$317,196	$0	$0	$0	-$3,952,382	$681,934	$11,160,620
04/01/2037	03/31/2038	$1,595,776		$0	-$3,432,931	$0	-$321,959	$0	$0	$0	-$3,754,890	$589,742	$9,591,248
04/01/2038	03/31/2039	$1,595,776		$0	-$3,252,515	$0	-$326,726	$0	$0	$0	-$3,579,241	$503,072	$8,110,854
04/01/2039	03/31/2040	$1,595,776		$0	-$3,063,424	$0	-$331,615	$0	$0	$0	-$3,395,039	$421,857	$6,733,448
04/01/2040	03/31/2041	$1,595,776		$0	-$2,871,084	$0	-$336,508	$0	$0	$0	-$3,207,592	$346,761	$5,468,393
04/01/2041	03/31/2042	$1,595,776		$0	-$2,683,189	$0	-$341,590	$0	$0	$0	-$3,024,778	$278,103	$4,317,493
04/01/2042	03/31/2043	$1,595,776		$0	-$2,499,854	$0	-$346,805	$0	$0	$0	-$2,846,659	$215,985	$3,282,596
04/01/2043	03/31/2044	$1,595,776		$0	-$2,324,113	$0	-$348,617	$0	$0	$0	-$2,672,730	$160,531	$2,366,172
04/01/2044	03/31/2045	$1,595,776		$0	-$2,154,531	$0	-$323,180	$0	$0	$0	-$2,477,711	$112,624	$1,596,861
04/01/2045	03/31/2046	$1,595,776		$0	-$1,988,085	$0	-$298,213	$0	$0	$0	-$2,286,298	$73,219	$979,558
04/01/2046	03/31/2047	$1,595,776		$0	-$1,830,339	$0	-$274,551	$0	$0	$0	-$2,104,890	$42,413	$512,856
04/01/2047	03/31/2048	$1,595,776		$0	-$1,681,029	$0	-$252,154	$0	$0	$0	-$1,933,183	$20,133	$195,582
04/01/2048	03/31/2049	$1,595,776		$0	-$1,541,075	$0	-$231,161	$0	$0	$0	-$1,772,236	$6,280	$25,402
04/01/2049	03/31/2050	$1,595,776		$0	-$1,410,348	$0	-$211,552	$0	$0	$0	-$1,621,900	$722	$0
04/01/2050	03/31/2051	$1,595,776		$0	-$1,288,645	$0	-$193,297	$0	$0	$0	-$1,481,942	$3,330	$117,164

$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Contributions for the period December 31, 2022 through March 31, 2025

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:	COIW
EIN:	84-6099094
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	$28,215,379
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$11,542,393
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

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))
12/31/2022	03/31/2023	$668,823		$0	-$1,418,201	$0	-$109,254	-$1,527,455	$101,589	$10,116,527	$0	$417,541	$29,301,743
04/01/2023	03/31/2024	$1,718,451		$0	-$5,612,247	$0	-$290,677	-$5,902,924	$270,123	$4,483,726	$0	$1,764,417	$32,784,610
04/01/2024	03/31/2025	$1,596,046		$0	-$5,515,160	$0	-$281,575	-$4,483,726	$0	$0	-$1,313,010	$1,926,179	$34,993,825
04/01/2025	03/31/2026	$1,595,776		$0	-$5,408,472	$0	-$411,662	$0	$0	$0	-$5,820,134	$1,923,576	$32,693,044
04/01/2026	03/31/2027	$1,595,776		$0	-$5,279,076	$0	-$306,331	$0	$0	$0	-$5,585,407	$1,795,846	$30,499,259
04/01/2027	03/31/2028	$1,595,776		$0	-$5,131,721	$0	-$270,522	$0	$0	$0	-$5,402,243	$1,672,868	$28,365,660
04/01/2028	03/31/2029	$1,595,776		$0	-$4,990,618	$0	-$274,856	$0	$0	$0	-$5,265,474	$1,552,052	$26,248,015
04/01/2029	03/31/2030	$1,595,776		$0	-$4,823,308	$0	-$279,255	$0	$0	$0	-$5,102,564	$1,432,935	$24,174,162
04/01/2030	03/31/2031	$1,595,776		$0	-$4,661,343	$0	-$283,721	$0	$0	$0	-$4,945,065	$1,316,222	$22,141,095
04/01/2031	03/31/2032	$1,595,776		$0	-$4,485,282	$0	-$294,418	$0	$0	$0	-$4,779,700	$1,202,124	$20,159,295
04/01/2032	03/31/2033	$1,595,776		$0	-$4,308,591	$0	-$298,874	$0	$0	$0	-$4,607,465	$1,091,227	$18,238,833
04/01/2033	03/31/2034	$1,595,776		$0	-$4,136,496	$0	-$303,391	$0	$0	$0	-$4,439,887	$983,781	$16,378,503
04/01/2034	03/31/2035	$1,595,776		$0	-$3,969,397	$0	-$307,914	$0	$0	$0	-$4,277,310	$879,708	$14,576,676
04/01/2035	03/31/2036	$1,595,776		$0	-$3,803,678	$0	-$312,496	$0	$0	$0	-$4,116,174	$779,014	$12,835,292
04/01/2036	03/31/2037	$1,595,776		$0	-$3,635,185	$0	-$317,196	$0	$0	$0	-$3,952,382	$681,934	$11,160,620
04/01/2037	03/31/2038	$1,595,776		$0	-$3,432,931	$0	-$321,959	$0	$0	$0	-$3,754,890	$589,742	$9,591,248
04/01/2038	03/31/2039	$1,595,776		$0	-$3,252,515	$0	-$326,726	$0	$0	$0	-$3,579,241	$503,072	$8,110,854
04/01/2039	03/31/2040	$1,595,776		$0	-$3,063,424	$0	-$331,615	$0	$0	$0	-$3,395,039	$421,857	$6,733,448
04/01/2040	03/31/2041	$1,595,776		$0	-$2,871,084	$0	-$336,508	$0	$0	$0	-$3,207,592	$346,761	$5,468,393
04/01/2041	03/31/2042	$1,595,776		$0	-$2,683,189	$0	-$341,590	$0	$0	$0	-$3,024,778	$278,103	$4,317,493
04/01/2042	03/31/2043	$1,595,776		$0	-$2,499,854	$0	-$346,805	$0	$0	$0	-$2,846,659	$215,985	$3,282,596
04/01/2043	03/31/2044	$1,595,776		$0	-$2,324,113	$0	-$348,617	$0	$0	$0	-$2,672,730	$160,531	$2,366,172
04/01/2044	03/31/2045	$1,595,776		$0	-$2,154,531	$0	-$323,180	$0	$0	$0	-$2,477,711	$112,624	$1,596,861
04/01/2045	03/31/2046	$1,595,776		$0	-$1,988,085	$0	-$298,213	$0	$0	$0	-$2,286,298	$73,219	$979,558
04/01/2046	03/31/2047	$1,595,776		$0	-$1,830,339	$0	-$274,551	$0	$0	$0	-$2,104,890	$42,413	$512,856
04/01/2047	03/31/2048	$1,595,776		$0	-$1,681,029	$0	-$252,154	$0	$0	$0	-$1,933,183	$20,133	$195,582
04/01/2048	03/31/2049	$1,595,776		$0	-$1,541,075	$0	-$231,161	$0	$0	$0	-$1,772,236	$6,280	$25,402
04/01/2049	03/31/2050	$1,595,776		$0	-$1,410,348	$0	-$211,552	$0	$0	$0	-$1,621,900	$722	$0
04/01/2050	03/31/2051	$1,595,776		$0	-$1,288,645	$0	-$193,297	$0	$0	$0	-$1,481,942	$3,330	$117,164

$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Value Terminated Vested Participants between Ages 70 and 85

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:	COIW
EIN:	84-6099094
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	$28,215,379
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$11,603,667
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

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))
12/31/2022	03/31/2023	$668,823		$0	-$1,419,775	$0	-$109,254	-$1,529,029	$102,159	$10,176,796	$0	$417,541	$29,301,743
04/01/2023	03/31/2024	$1,718,451		$0	-$5,618,469	$0	-$290,677	-$5,909,146	$272,278	$4,539,928	$0	$1,764,417	$32,784,610
04/01/2024	03/31/2025	$1,596,046		$0	-$5,521,299	$0	-$281,575	-$4,539,928	$0	$0	-$1,262,946	$1,927,643	$35,045,354
04/01/2025	03/31/2026	$1,595,776		$0	-$5,414,517	$0	-$411,662	$0	$0	$0	-$5,826,179	$1,926,414	$32,741,365
04/01/2026	03/31/2027	$1,595,776		$0	-$5,285,016	$0	-$306,331	$0	$0	$0	-$5,591,347	$1,798,499	$30,544,293
04/01/2027	03/31/2028	$1,595,776		$0	-$5,137,340	$0	-$270,522	$0	$0	$0	-$5,407,861	$1,675,338	$28,407,545
04/01/2028	03/31/2029	$1,595,776		$0	-$4,996,060	$0	-$274,856	$0	$0	$0	-$5,270,917	$1,554,344	$26,286,748
04/01/2029	03/31/2030	$1,595,776		$0	-$4,828,558	$0	-$279,255	$0	$0	$0	-$5,107,814	$1,435,048	$24,209,758
04/01/2030	03/31/2031	$1,595,776		$0	-$4,666,382	$0	-$283,721	$0	$0	$0	-$4,950,104	$1,318,157	$22,173,587
04/01/2031	03/31/2032	$1,595,776		$0	-$4,490,093	$0	-$294,418	$0	$0	$0	-$4,784,511	$1,203,884	$20,188,736
04/01/2032	03/31/2033	$1,595,776		$0	-$4,313,155	$0	-$298,874	$0	$0	$0	-$4,612,030	$1,092,816	$18,265,298
04/01/2033	03/31/2034	$1,595,776		$0	-$4,140,797	$0	-$303,391	$0	$0	$0	-$4,444,188	$985,204	$16,402,090
04/01/2034	03/31/2035	$1,595,776		$0	-$3,973,418	$0	-$307,914	$0	$0	$0	-$4,281,332	$880,970	$14,597,504
04/01/2035	03/31/2036	$1,595,776		$0	-$3,807,404	$0	-$312,496	$0	$0	$0	-$4,119,901	$780,123	$12,853,503
04/01/2036	03/31/2037	$1,595,776		$0	-$3,638,605	$0	-$317,196	$0	$0	$0	-$3,955,801	$682,899	$11,176,377
04/01/2037	03/31/2038	$1,595,776		$0	-$3,436,034	$0	-$321,959	$0	$0	$0	-$3,757,993	$590,573	$9,604,733
04/01/2038	03/31/2039	$1,595,776		$0	-$3,255,296	$0	-$326,726	$0	$0	$0	-$3,582,022	$503,779	$8,122,266
04/01/2039	03/31/2040	$1,595,776		$0	-$3,065,884	$0	-$331,615	$0	$0	$0	-$3,397,500	$422,452	$6,742,994
04/01/2040	03/31/2041	$1,595,776		$0	-$2,873,232	$0	-$336,508	$0	$0	$0	-$3,209,739	$347,257	$5,476,287
04/01/2041	03/31/2042	$1,595,776		$0	-$2,685,037	$0	-$341,590	$0	$0	$0	-$3,026,626	$278,510	$4,323,948
04/01/2042	03/31/2043	$1,595,776		$0	-$2,501,421	$0	-$346,805	$0	$0	$0	-$2,848,226	$216,317	$3,287,814
04/01/2043	03/31/2044	$1,595,776		$0	-$2,325,423	$0	-$348,813	$0	$0	$0	-$2,674,236	$160,792	$2,370,147
04/01/2044	03/31/2045	$1,595,776		$0	-$2,155,609	$0	-$323,341	$0	$0	$0	-$2,478,950	$112,821	$1,599,794
04/01/2045	03/31/2046	$1,595,776		$0	-$1,988,958	$0	-$298,344	$0	$0	$0	-$2,287,302	$73,361	$981,629
04/01/2046	03/31/2047	$1,595,776		$0	-$1,831,034	$0	-$274,655	$0	$0	$0	-$2,105,689	$42,510	$514,226
04/01/2047	03/31/2048	$1,595,776		$0	-$1,681,574	$0	-$252,236	$0	$0	$0	-$1,933,810	$20,195	$196,387
04/01/2048	03/31/2049	$1,595,776		$0	-$1,541,495	$0	-$231,224	$0	$0	$0	-$1,772,719	$6,313	$25,757
04/01/2049	03/31/2050	$1,595,776		$0	-$1,410,665	$0	-$211,600	$0	$0	$0	-$1,622,265	$732	$0
04/01/2050	03/31/2051	$1,595,776		$0	-$1,288,881	$0	-$193,332	$0	$0	$0	-$1,482,213	$3,322	$116,885

$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Late Retirement Increase - Terminated Vested Participants

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:	COIW
EIN:	84-6099094
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	$28,215,379
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$11,778,535
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	$668,823		$0	-$1,423,921	$0	-$109,254	-$1,533,175	$103,788	$10,349,148	$0	$417,541	$29,301,743
04/01/2023	03/31/2024	$1,718,451		$0	-$5,634,896	$0	-$290,677	-$5,925,573	$278,466	$4,702,040	$0	$1,764,417	$32,784,610
04/01/2024	03/31/2025	$1,596,046		$0	-$5,537,550	$0	-$281,575	-$4,702,040	$0	$0	-$1,117,085	$1,931,909	$35,195,481
04/01/2025	03/31/2026	$1,595,776		$0	-$5,430,572	$0	-$411,662	$0	$0	$0	-$5,842,234	$1,934,727	$32,883,749
04/01/2026	03/31/2027	$1,595,776		$0	-$5,300,851	$0	-$306,331	$0	$0	$0	-$5,607,182	$1,806,366	$30,678,709
04/01/2027	03/31/2028	$1,595,776		$0	-$5,152,494	$0	-$270,522	$0	$0	$0	-$5,423,016	$1,682,758	$28,534,227
04/01/2028	03/31/2029	$1,595,776		$0	-$5,010,846	$0	-$274,857	$0	$0	$0	-$5,285,703	$1,561,322	$26,405,621
04/01/2029	03/31/2030	$1,595,776		$0	-$4,842,941	$0	-$279,256	$0	$0	$0	-$5,122,197	$1,441,581	$24,320,782
04/01/2030	03/31/2031	$1,595,776		$0	-$4,680,325	$0	-$283,722	$0	$0	$0	-$4,964,047	$1,324,244	$22,276,754
04/01/2031	03/31/2032	$1,595,776		$0	-$4,503,557	$0	-$294,419	$0	$0	$0	-$4,797,976	$1,209,526	$20,284,079
04/01/2032	03/31/2033	$1,595,776		$0	-$4,326,102	$0	-$298,875	$0	$0	$0	-$4,624,977	$1,098,015	$18,352,893
04/01/2033	03/31/2034	$1,595,776		$0	-$4,153,185	$0	-$303,392	$0	$0	$0	-$4,456,577	$989,966	$16,482,058
04/01/2034	03/31/2035	$1,595,776		$0	-$3,985,207	$0	-$307,915	$0	$0	$0	-$4,293,122	$885,303	$14,670,016
04/01/2035	03/31/2036	$1,595,776		$0	-$3,818,556	$0	-$312,498	$0	$0	$0	-$4,131,054	$784,039	$12,918,777
04/01/2036	03/31/2037	$1,595,776		$0	-$3,649,083	$0	-$317,198	$0	$0	$0	-$3,966,281	$686,411	$11,234,683
04/01/2037	03/31/2038	$1,595,776		$0	-$3,445,808	$0	-$321,961	$0	$0	$0	-$3,767,769	$593,698	$9,656,388
04/01/2038	03/31/2039	$1,595,776		$0	-$3,264,342	$0	-$326,728	$0	$0	$0	-$3,591,070	$506,536	$8,167,631
04/01/2039	03/31/2040	$1,595,776		$0	-$3,074,185	$0	-$331,617	$0	$0	$0	-$3,405,802	$424,863	$6,782,468
04/01/2040	03/31/2041	$1,595,776		$0	-$2,880,781	$0	-$336,509	$0	$0	$0	-$3,217,290	$349,345	$5,510,299
04/01/2041	03/31/2042	$1,595,776		$0	-$2,691,840	$0	-$341,591	$0	$0	$0	-$3,033,431	$280,301	$4,352,946
04/01/2042	03/31/2043	$1,595,776		$0	-$2,507,492	$0	-$346,807	$0	$0	$0	-$2,854,299	$217,836	$3,312,258
04/01/2043	03/31/2044	$1,595,776		$0	-$2,330,785	$0	-$349,618	$0	$0	$0	-$2,680,403	$162,042	$2,389,673
04/01/2044	03/31/2045	$1,595,776		$0	-$2,160,293	$0	-$324,044	$0	$0	$0	-$2,484,337	$113,805	$1,614,918
04/01/2045	03/31/2046	$1,595,776		$0	-$1,993,003	$0	-$298,950	$0	$0	$0	-$2,291,953	$74,110	$992,851
04/01/2046	03/31/2047	$1,595,776		$0	-$1,834,486	$0	-$275,173	$0	$0	$0	-$2,109,659	$43,051	$522,018
04/01/2047	03/31/2048	$1,595,776		$0	-$1,684,483	$0	-$252,672	$0	$0	$0	-$1,937,155	$20,553	$201,193
04/01/2048	03/31/2049	$1,595,776		$0	-$1,543,915	$0	-$231,587	$0	$0	$0	-$1,775,502	$6,513	$27,979
04/01/2049	03/31/2050	$1,595,776		$0	-$1,412,652	$0	-$211,898	$0	$0	$0	-$1,624,550	$795	$0
04/01/2050	03/31/2051	$1,595,776		$0	-$1,290,490	$0	-$193,574	$0	$0	$0	-$1,484,064	$3,268	$114,979

$0

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 <u>all changed assumptions/methods</u> 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:	COIW
EIN:	84-6099094
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
Mortality Table and Mortality Improvement Scale	1994 Group Annuity Mortality Table	Mortality Table: Pre-commencement Healthy Lives: Pri-2012 employee amount-weighted blue collar table; Post-commencement Healthy Lives: Pri-2012 annuitant amount-weighted blue collar table; Disabled Lives: Pri-2012 amount-weighted disabled retiree table. Mortality Improvement Scale: Healthy Lives: MP-2021 fully generational mortality improvement scale; Disabled Lives: MP-2021 fully generational mortality improvement scale	The prior assumption (A) for healthy and disabled mortality is no longer reasonable because the mortality tables are outdated and do not reflect more recently published experience for blue collar workers. In addition, assuming no future mortality improvement is not a reasonable assumption because mortality rates are expected to improve in future years. The new assumption (B) is reasonable becuase it does reflect more recently published experience for blue collar workers and assumes futrure mortality improvement.
Operating Expenses	Annual operating expense assumption is $234,100 payable at the middle of the April 1, 2020 Plan Year with a 2% annual increase assumed in the subsequent three plan years, 1.5% assumed in the subsequent ten plan years and 1% each year thereafter.	Known operating expenses have been reflected through 3/31/2026. In addition, estimate SFA application related fees of $40,000 have been reflected for teh 2026/27 plan year. Ongoing projected operating expenses are based on the pre-2021 operating expense assumption for 2020/21 of $234,100 ($204,880 of Baseline Expenses and $29,220 of PBGC Premiums). The Baseline Expenses are projected to increase each year with annual inflation of 2%. Future PBGC premiums are projected based on expected participant headcounts and PBGC premium levels. The per-participant PBGC premium level is $35 for 2023, $37 for 2024, $39 for 2025 and is projected to increase with inflation in future years, while also reflecting the legislated increase to $52 per participant in 2031. Future operating expenses are projected through the plan year ending in 2051 and are limited to the appropriate percent (12% or 15%) of benefit payments for each year.	The prior assumption (A) is no longer reasonable since the assumption does not reflect known operating expenses through 3/31/2026 and did not explicitly reflect expected future PBGC premiums using projected participant headcounts but instead approximated the expected reduction in PBGC premiums by using an annual increase assumption that trended down to annual rates that are lower than inflation. The new assumption (B) is reasonable because it reflects known operating expenses through 3/31/2026, estimated SFA application related fees for the 2026/27 plan year, and projects PBGC premiums separately from other operating expenses by using projected participant headcounts and projected PBGC premium levels. The pre-2021 certification Baseline Expense assumption (operating expenses net of PBGC premiums and ARPA fees) projected to increase by inflation remains reasonable for ongoing Baseline Expenses since it closely aligns with recent plan experinence and reflects future inflation expectations. Expenses reflect known increases in PBGC premiums and estimated fees for the SFA application.
Excluded Termianted Vested Participants	Terminated vested participants over age 70 were excluded from the valuation.	Terminated vested participants over age 85 are excluded from the valuation.	The prior assumption (A) is no longer reasonable because it excluded terminated vested participants over age 70 who are not deceased based on the Plan's death audit and the death audit performed using the Social Security Administration Death Master File. The new assumption (B) is reasonable becuase it includes terminated vested participants between ages 70 and 85 that are not known to be deceased based on the latest death audit information available.
Late Retirement Increase - Terminated Vested Participants	Non-retired inactive liabilities for participants over normal retirement age were valued based on the participant's accrued benefit and did not reflect the late retirement increases prescribed under the Plan.	Late retirement increases for terminated vested participants over normal retirement age are explicitly valued based on their rounded age at the valuation date and the Plan's late retirement adjustment factors after normal retirement age (65).	The prior assumption (A) is no longer reasonable because it does not reflect late retirement increases for terminated vested participant who retire after normal retirement age. The new assumption (B) is reasonable because it reflects the actual late retirement adjustment made to a terminated vested participant's benefit upon late retirement based on the Plan provisions and provides a better projection of future cash flows necessary for the SFA calculations.

CBUs (Hours Worked)	Non-Apprentice Industrial hours are assumed to be 36,000 for 2020/2021, 37,200 for 2021/2022, and 38,400 for 2022/2023 and each year thereafter. Non-Apprentice Commercial hours are assumed to be 559,000 for 2020/2021, 587,600 for 2021/2022, and 614,600 for 2022/2023 and each year thereafter. Apprentices are assumed to work 100,000 hours per year in all years.	Non-Apprentice Commercial hours are assumed to remain level at 416,000 hours each year starting April 1, 2025, which is the average of Non-Apprentice Commercial hours for the 9-year period from 2014/15 through 2024/25 (excluding the COVID period) and adjusted for Commercial hours related to short-term projects during the 2023/24 and 2024/25 plan years. Non-Apprentice Industrial hours are assumed to remain level at 13,000 hours each year. Reciprocity hours are assumed to equal 10% of non-Apprentice Commercial hours, or 41,600 hours, each year. Apprentice hours are assumed to equal 30% of non-Apprentice Commercial hours, or 124,800 hours, each year. Hours are prorated for the partial year 1/1/2023 through 3/31/2023.	The prior assumption (A) is no longer reasonable because it does not reflect expected industry activity. The new assumption (B) is reasonable because it does reflect anticipated industry activity, which has been developed by analyzing contributory hours to the Trust over the 18 years ending 3/31/2025.
Contributions for the period December 31, 2022 through March 31, 2025	Assumed contributions based on assumed CBUs and contribution rates were used to project contributions for the period December 31, 2022 through March 31, 2025.	Actual contributions from the Plan's audited financial statements were reflected for the period December 31, 2022 through March 31, 2025.	The prior assumption (A) is no longer reasonable because it does not explicitly reflect known contributions from the Plan's audited financial statements for the period December 31, 2022 through March 31, 2025. The new assumption (B) is reasonable because it sets the contributions for the period December 31, 2022 through March 31, 2025 based on the contributions in the Plan's audited financial statements.
Contribution Rates	The Industrial contribution rate is \$9.76 per hour and the Commercial contribution rate of \$3.05 per hour for all years. The Apprentice contribution rate is \$0.75 per hour as of April 1, 2020, \$0.84 per hour effective November 1, 2020 and \$1.08 per hour effective November 1, 2021.	The Industrial contribution rate is \$9.76 per hour, the Commercial contribution rate of \$3.05 per hour, and the Apprentice contribution rate is \$1.08 per hour for all years. Reciprocity contribution rate is \$1.57 per hour for all years.	The prior assumption (A) is no longer reasonable because it does not reflect a contribution rate for reciprocity hours. The new assumption (B), which is reasonable, is set equal to the current contribution rates for each classification and explicitly reflects reciprocity contribution rates.

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:	COIW
EIN:	84-6099094
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	Active Participants (Including New Entrants) at the Beginning of the Plan
12/31/2022	03/31/2023	$644,519	161,863	$3.9819	$24,304	$0	$0	$0	$0	N/A
04/01/2023	03/31/2024	$1,643,052	658,263	$2.4960	$75,399	$0	$0	$0	$0	60
04/01/2024	03/31/2025	$1,483,914	506,853	$2.9277	$112,132	$0	$0	$0	$0	47
04/01/2025	03/31/2026	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	39
04/01/2026	03/31/2027	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	31
04/01/2027	03/31/2028	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	24
04/01/2028	03/31/2029	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	18
04/01/2029	03/31/2030	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	14
04/01/2030	03/31/2031	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	11
04/01/2031	03/31/2032	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	9
04/01/2032	03/31/2033	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	7
04/01/2033	03/31/2034	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	5
04/01/2034	03/31/2035	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	4
04/01/2035	03/31/2036	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	3
04/01/2036	03/31/2037	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	2
04/01/2037	03/31/2038	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	2
04/01/2038	03/31/2039	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	1
04/01/2039	03/31/2040	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	1
04/01/2040	03/31/2041	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2041	03/31/2042	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2042	03/31/2043	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2043	03/31/2044	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2044	03/31/2045	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2045	03/31/2046	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2046	03/31/2047	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2047	03/31/2048	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2048	03/31/2049	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2049	03/31/2050	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-
04/01/2050	03/31/2051	$1,530,464	553,800	$2.7636	$65,312	$0	$0	$0	$0	-

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

Version Updates

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:	COIW
EIN:	84-6099094
PN:	001

	(A) Source of (B)	(B) Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	(C) Baseline Assumption/Method Used	(D) Final SFA Assumption/Method Used	(E) Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	Same as baseline	N/A	
Census Data as of	*2019AVR COIW.pdf*	4/1/2019 census data used for pre-2021 PPA Certification	4/1/2022 census data used, after reflecting results from the independent death audit on that data using the Social Security Administration Death Master File ("DMF")	Same as baseline	N/A	
DEMOGRAPHIC ASSUMPTIONS						
Base Mortality - Healthy	*2019AVR COIW.pdf p.24*	1994 Group Annuity Mortality Table	Pre-commencement: Pri-2012 Blue Collar Dataset Employee Amount-Weighted Mortality, Post-commencement: Pri-2012 Blue Collar Dataset Annuitant Amount-Weighted Mortality	Same as baseline	Acceptable Change	
Mortality Improvement - Healthy	*2019AVR COIW.pdf p.24*	No mortality improvement	MP-2021 fully generational mortality improvement scale	Same as baseline	Acceptable Change	
Base Mortality - Disabled	*2019AVR COIW.pdf p.24*	RP-2000 Disabled Healthy Mortality Table	Pri-2012 Total Dataset Disabled Retiree Amount-Weighted Mortality	Same as baseline	Acceptable Change	
Mortality Improvement - Disabled	*2019AVR COIW.pdf p.24*	No mortality improvement	MP-2021 fully generational mortality improvement scale	Same as baseline	Acceptable Change	
Retirement - Actives	*2019AVR COIW.pdf p.25*	If less than 25 years of service: Ages 52-63: 0%; Age 64: 25%; Age 65: 100% 25 or more years of service: Ages 55-58: 2.5%; Ages 59-61: 5%; Ages 62-64: 25%; Age 65: 100%	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Retirement - TVs	*2019AVR COIW.pdf p.25*	Inactive Participants are assumed to retire at age 61, or immediately if older than 61.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Turnover	*2019AVR COIW.pdf p.24*	Sample Termination Rates are as follows: Age 20: 22.99%; Age 25: 26.74%; Age 30: 23.61%; Age 35: 21.78%; Age 40: 20.91%; Age 45: 20.48%; Age 50: 20.60%; Age 55: 18.52%; Age 60: 18.63%	Same as Pre-2021 Zone Cert	Same as baseline	No Change	

Template 10

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	(A) Source of (B)	(B) Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	(C) Baseline Assumption/Method Used	(D) Final SFA Assumption/Method Used	(E) Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Disability	*2019AVR COIW.pdf p.25*	Sample Disability Rates are as follows: Age 20: 0.15%; Age 25: 0.21%; Age 30: 0.28%; Age 35: 0.37%; Age 40: 0.55%; Age 45: 0.90%; Age 50: 1.51%; Age 55: 2.52%; Age 60: 4.07%	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Optional Form Elections - Actives	*2019AVR COIW.pdf p.25*	Married participants are assumed to elect a 50% Joint & Survivor Annuity. Unmarried participants are assumed to elect a 5-year certain and life annuity.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Optional Form Elections - TVs	*2019AVR COIW.pdf p.25*	Married participants are assumed to elect a 50% Joint & Survivor Annuity. Unmarried participants are assumed to elect a 5-year certain and life annuity.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Marital Status	*2019AVR COIW.pdf p.25*	85% of non-retired participants are assumed to be married.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Spouse Age Difference	*2019AVR COIW.pdf p.25*	Females are assumed to be four years younger than their male spouses.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Active Participant Count	*2020Zone20200715 COIW.pdf*	Active counts were projected based on implied changes in active head count reflected in the future hours worked (CBUs) assumption.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	Benefits were frozen 4/1/2008. A significant portion of active participants contribute to the plan but do not have an accrued benefit. Current and future active participant counts are different for contribution purposes compared to projected benefit payment and PBGC premium purposes.

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	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
New Entrant Profile	*2020Zone20200715 COIW.pdf*	The Plan's new entrant profile assumption is set such that the changes in active headcount over the projection period reflects the annual changes in projected CBUs (hours worked) under the Plan and the demographics of the active population remain stable.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	Benefits were frozen 4/1/2008. There are no new entrants for purposes of future benefit payments and PBGC premiums.
Missing or Incomplete Data	*2019AVR COIW.pdf p.26*	If not specified, participants are assumed to be male and the same age as the average of participants with the same status code.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
"Missing" Terminated Vested Participant Assumption	*2019AVR COIW.pdf p.26*	Terminated Vested records over age 70 are excluded from our valuation and pre-2021 zone certification.	Same as Pre-2021 Zone Cert	Terminated Vested records over age 85 are excluded from the SFA projections.	Acceptable Change	
Treatment of Participants Working Past Retirement Date	*2019AVR COIW.pdf p.28*	Participants working past normal retirement are assumed to retire based on the assumed retirement rates. Benefits payable at retirement are equal to accrued benefits earned as of date of retirement.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Assumptions Related to Reciprocity	*2019AVR COIW.pdf p.26*	A load equal to 1% of active liability was included in the Plan liability to account for terminated non-vested participants returning to start collecting a pension benefit from the Plan after earning enough service in a Related Plan to become vested in their COIW benefit.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	

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	(A) Source of (B)	(B) Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	(C) Baseline Assumption/Method Used	(D) Final SFA Assumption/Method Used	(E) Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Other Demographic Assumption 1		Late retirement increases for terminated vested participants over normal retirement age are not valued in Plan liabilties.	Same as Pre-2021 Zone Cert	Late retirement increases for terminated vested participants over normal retirement age are explicitly valued based on their rounded age at the valuation date and the Plan's late retirement adjustment factors after normal retirement age (65).	Other Change	
Other Demographic Assumption 2						
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	*2020Zone20200715 COIW.pdf*	Non-Apprentice Industrial hours are assumed to be 36,000 for 2020/2021, 37,200 for 2021/2022, and 38,400 for 2022/2023 and each year thereafter. Non-Apprentice Commercial hours are assumed to be 559,000 for 2020/2021, 587,600 for 2021/2022, and 614,600 for 2022/2023 and each year thereafter. Apprentices are assumed to work 100,000 hours per year in all years.	Same as Pre-2021 Zone Cert	Non-Apprentice Commercial hours are assumed to remain level at 416,000 hours each year starting April 1, 2025, which is the average of Non-Apprentice Commercial hours for the 9-year period from 2014/15 through 2024/25 (excluding the COVID period) and adjusted for Commercial hours related to short-term projects during the 2023/24 and 2024/25 plan years. Non-Apprentice Industrial hours are assumed to remain level at 13,000 hours each year. Reciprocity hours are assumed to equal 10% of non-Apprentice Commercial hours, or 41,600 hours, each year. Apprentice hours are assumed to equal 30% of non-Apprentice Commercial hours, or 124,800 hours, each year.	Generally Acceptable Change	
Contribution Rate	*2020Zone20200715 COIW.pdf*	The Industrial contribution rate is \$9.76 per hour and the Commercial contribution rate of \$3.05 per hour for all years. The Apprentice contribution rate is \$0.75 per hour as of April 1, 2020, \$0.84 per hour effective November 1, 2020 and \$1.08 per hour effective November 1, 2021.	Same as Pre-2021 Zone Cert	The Industrial contribution rate is \$9.76 per hour, the Commercial contribution rate of \$3.05 per hour, and the Apprentice contribution rate is \$1.08 per hour for all years. Reciprocity contribution rate is \$1.57 per hour for all years. These rates are based on collective bargaining agreements in effect as of July 9, 2021.	Acceptable Change	

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	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Administrative Expenses	*2020Zone20200715 COIW.pdf*	Annual operating expense assumption is $234,100 payable at the middle of the April 1, 2020 Plan Year with a 2% annual increase assumed in the subsequent three plan years, 1.5% assumed in the subsequent ten plan years and 1% each year thereafter.	Same as Pre-2021 Zone Cert	Known operating expenses have been reflected through 3/31/2026. In addition, estimated SFA application related fees of $40,000 have been reflected for the 2026/27 plan year. Ongoing projected operating expenses are based on the pre-2021 operating expense assumption for 2020/21 of $234,100 ($204,880 of Baseline Expenses and $29,220 of PBGC Premiums). The Baseline Expenses are projected to increase each year with annual inflation of 2%. Future PBGC premiums are projected based on expected participant headcounts and PBGC premium levels. The per-participant PBGC premium level is $35 for 2023, $37 for 2024, $39 for 2025 and is projected to increase with inflation in future years, while also reflecting the legislated increase to $52 per participant in 2031. Future operating expenses are projected through the plan year ending in 2051 and are limited to the appropriate percent (12% or 15%) of benefit payments for each year.	Other Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers		No withdrawal liability payments are being paid by currently withdrawn employers	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Assumed Withdrawal Payments - Future Withdrawals		No future withdrawals are assumed	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Other Assumption 1	*2020Zone20200715 COIW.pdf*	Administrative expenses are assumed to increase 2% each year through 3/31/2023, 1.5% assumed in the subsequent ten plan years and 1% each year thereafter.	Same as Pre-2021 Zone Cert	Long-term inflation assumption of 2.0% per year, which is consistent with the Federal Reserve long-term target inflation rate.	Other Change	Inflation assumption is accounted for in the projection of administrative expenses
Other Assumption 2		Actual contributions from the audited financial statements for the 2022/23, 2023/24 and 2024/25 plan years are not reflected	Same as Pre-2021 Zone Cert	Actual contributions from the Plan's audited financial statements are reflected for the period December 31, 2022 through March 31, 2025.	Other Change	
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS

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	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Benefit Payment Timing	*2019AVR COIW.pdf p.36*	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Contribution Timing	*2019AVR COIW.pdf p.36*	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Withdrawal Payment Timing		N/A	N/A	N/A	No Change	
Administrative Expense Timing	*2019AVR COIW.pdf p.36*	Mid-year	Same as Pre-2021 Zone Cert	Mid-year	Other Change	
Other Payment Timing						

Create additional rows as needed.