

Local 210's Pension Plan

**Revised Application for
Special Financial Assistance**

Required Trustee Signature

Pursuant to Pension Benefit Guaranty Corporation's (PBGC) Final Rule, 29 CFR Part 4626 of the Employee Retirement Income Security Act, as amended 1974 ("ERISA") and published in the Federal Register on July 8, 2022 (the "Regulations"), the Board of Trustees of Local 210's Pension Plan (the "Plan") submits this application, along with the accompanying Exhibits, to the PBGC for approval of Special Financial Assistance.

Name: Robert Bellant
Title: Authorized Trustee

Signature: Robert Bellant

Date: 3/7/2023

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A. Plan Identifying Information

Name of the Plan	Local 210's Pension Plan
Employer Identification Number	13-2562528
Three-digit Plan Number	001
Notice filer name	Vincent Regalbutto, ASA, EA, MAAA Enrolled Actuary No.: 20-08116 O'Sullivan Associates 1236 Brace Rd. Unit E Cherry Hill, NJ 08034 (856) 795-7777 ext. 208 vincent@osullivanassociates.com
Role of filer	Plan's Actuary
Total Amount Requested	\$ 50,822,864

B. Plan Documents

All documents required to be submitted under Part B were submitted with the Plan's initial application and are not changed and therefore as per the PBGC's instructions are not being resubmitted.

(1) Plan documentation

- a. Plan document and amendments

See the attached document labeled: *PD 210 15.pdf*

- b. Trust Agreement and amendments

See the attached document labeled: *TA 210 08.pdf*

- c. Most recent IRS determination letter

See the attached document labeled: *Det ltr 210 15.pdf*

(2) Actuarial Valuation Reports

See attached documents labeled:

- *2018AVR 210PF.pdf*
- *2019AVR 210PF.pdf*
- *2020AVR 210PF.pdf*
- *2021AVR 210PF.pdf*
- *2022AVR 210PF.pdf*

(3) Rehabilitation Plan

The current Rehabilitation Plan is attached, document labeled: *RP Update 210 17.pdf*, the following attached documents *RP Sum 210.pdf* and *RP Update 210 14.pdf*,

contain historical documentation of all changes that have occurred since the original Plan was adopted.

All employers contribute to the Plan on the Preferred Schedule, therefore 100% of the contributions in the most recent plan year were made under the Preferred Schedule.

(4) Form 5500

See attached document labeled: *2021Form5500 210PF.pdf*

(5) Zone Certifications

See attached documents labeled:

- *2018Zone20180330 210PF.pdf*
- *2019Zone20190329 210PF.pdf*
- *2020Zone20200330 210PF.pdf*
- *2021Zone20210331 210PF.pdf*
- *2022Zone20220331 210PF.pdf*

(6) Account Statements

The most recent statement for each of the plan's bank and investment accounts are attached as the following pdf, *Bank & Inv Accounts 210PF.pdf*

(7) Plan's Financial Statements

See attached document labeled: *Audit 210 22.pdf*

(8) Withdrawal Liability Documentation

The Plan's withdrawal liability policies and procedures are contained in Article XVI of the Plan Document (attached document labeled *PD 210 15.pdf*).

(9) Death Audit

See attached document labeled: *Death Audit 210PF.pdf*

(10) Bank Information for Payment

Attached is a partially filled out ACH Vendor Payment Enrollment Form, labeled *ACH Pmt Form 210PF.pdf*, which contains the necessary bank information for payment. Also attached is a letter from the bank confirming the information, labeled *Bank Letter 210PF.pdf*.

C. Plan Data

(1) Form 5500 projection

This was provided under the Plan's initial application and remains unchanged, and therefore as per the PBGC's instructions are not being resubmitted.

(2) Contributing Employers

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

(3) Historical Plan Information

This was provided under the Plan's initial application and remains unchanged, and therefore as per the PBGC's instructions are not being resubmitted.

(4) SFA Determination

See attached file labeled: *Template 4A 210PF.xlsx*

(5) Baseline Details

See attached file labeled: *Template 5A 210PF.xlsx*

(6) Reconciliation Details

See attached file labeled: *Template 6A 210PF.xlsx*

(7) Assumption Details

a. Assumptions for SFA Eligibility

The Plan is eligible under §4262.3(a)(1) based on the last completed certification of plan status before January 1, 2021 (*2020Zone20200330 210PF.pdf*) and therefore under PBGC instructions this is not required.

b. Assumptions for SFA Amount

See attached file labeled: *Template 7 210PF.xlsx*

(8) Contribution and Withdrawal Liability Detail

See attached file labeled: *Template 8 210PF.xlsx*

(9) Participant Data

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

D. Plan Statements

(1) SFA request cover letter

This is optional and therefore not attached.

(2) Plan Sponsor Information

Name	Board of Trustees Local 210’s Pension Plan
Address	655 Third Avenue 12 th Floor New York, NY 10017
Email	lkellner@savastaandco.com
Phone Number	(212) 308-4200
Authorized Representative	Linda Kellner
Attorney	Marianne M. Russo, Esq. Manning & Russo, LLC 65 Pondfield Road Bronxville, NY 10708 (914) 793-0288 Manruslaw@aol.com

(3) Eligibility

The Local 210’s Pension Plan meets the eligibility requirements under ERISA §4262(b)(1)(A) as the Plan was certified in Critical and Declining Status (within the meaning of section 305(b)(6)) in the Plan Year beginning January 1, 2020. Attached is the 2020 zone certification, see attached document labeled: *2020Zone20200330 210PF.pdf*

(4) Priority Group Identification

Under PBGC Regulation §4262.10(d)(2) the Local 210’s Pension Plan is in Priority Group 5 as it is projected to become insolvent under section 4245 of ERISA by March 11, 2026. As seen on the second page of the attached document labeled *PG Cert 210PF.pdf*, the Plan is projected to become insolvent on January 1, 2026 as it will not have enough resources to pay full benefits for the Plan Year starting on January 1, 2026. The assumptions used in the insolvency projection are those detailed in appendix A of this application and a 6.25% annual net investment return, as that was the rate used in the last completed zone certification prior to 2021.

(5) Development of the assumed future contributions and future withdrawal liability payments

The development of the weighted average contribution rate is as follows:

<u>Employer</u>	Participant <u>Count</u>	Average Contribution Rate for Plan Years Ending 12/31/			
		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025+</u>
A.P.F Group Inc.	7	\$ 161.00	\$ 161.00	\$ 161.00	\$ 161.00
ABM Janitorial Services	33	223.00	223.00	223.00	223.00
Bergdorf Goodman	37	356.00	356.00	356.00	356.00
Cec Elevator	1	514.17	522.08	527.08	530.00
Crown Products Co.	17	223.00	223.00	223.00	223.00
Furniture Rental Association	0	223.00	223.00	223.00	223.00
Intercounty Appliance (Office)	0	178.00	178.00	178.00	178.00
Intercounty Appliance (Warehouse)	33	223.00	223.00	223.00	223.00
Metro Steel Erectors Inc.	1	595.00	595.00	595.00	595.00
NYSCO Products	9	217.50	234.00	234.00	234.00
Onbar	2	568.75	573.75	575.00	575.00
Panavision New York	19	551.00	551.00	551.00	551.00
Perrigo	183	245.00	245.00	245.00	245.00
ReConserve of New Jersey, Inc.	5	374.00	374.00	374.00	374.00
S&S Soap. Co.	0	169.00	169.00	169.00	169.00
Super Pak Courier (Truck Dvrs)	13	161.00	161.00	161.00	161.00
Tara Toy Corp.	11	169.00	169.00	169.00	169.00
Van Blarcom Closures, Inc.	<u>191</u>	<u>296.00</u>	<u>296.00</u>	<u>296.00</u>	<u>296.00</u>
Total/Weighted Average	562	\$ 275.22	\$ 275.52	\$ 275.53	\$ 275.54

Contribution rates are assumed to remain level at the 2025 rates listed above. The contribution rates above exclude any increases agreed to on or after July 2021. Total contributions are derived by multiplying the average contribution rates listed above by the assumed total months worked each year detailed in Appendix A of this document.

Currently eight employers are paying withdrawal liability. A full breakdown each withdrawn employers expected withdrawal liability payments by year can be seen in the attached file labeled: ***Template 8 210PF.xlsx***

Full detail of payments from future withdrawn employers are provided in the attached spreadsheet labeled ***EWL Pmt Proj 210.xlsx***.

(6) Assumptions

a. Eligibility Assumptions

The Plan is eligible as per section 4262.3(a)(1) of PBGC's SFA regulation based on the last completed zone certification prior to 2021, therefore as per PBGC instructions this is not required.

b. SFA Assumptions

The changes in assumptions and the rationale for such changes are detailed in Appendix A of this document, and can be found on *Template 7 210PF.xlsx*.

(7) How Plan Will Reinstate Benefits

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

E. Checklist and Certifications

(1) SFA Application Checklist

See attached file labeled: *Checklist 210PF.xlsx*

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

The Plan is eligible under section 4262.3(a)(1) of PBGC's SFA regulation based on the certification of plan status completed before January 1, 2021. The applicable zone certification and supplemental information is provided under Section B, Item 5 of this application.

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

The plan is eligible under section 4262.3(a)(1), therefore this is not required.

(4) Certification of Priority Status

See attached file labeled: *PG Cert 210PF.pdf*

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

See attached file labeled: *SFA Amount Cert 210PF.pdf*

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

This was provided under the Plan's initial application and remains unchanged, and therefore as per the PBGC's instructions are not being resubmitted.

(7) Executed Plan Amendment for SFA Compliance

This was provided under the Plan's initial application and remains unchanged, and therefore as per the PBGC's instructions are not being resubmitted.

(8) Proposed Plan Amendment to Reinstate Benefits

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

(9) Executed Plan Amendment to Rescind Partition Order

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

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

See attached file labeled: *Penalty 210PF.pdf*

Appendix A - Statement of Actuarial Assumptions/Methods for the Local 210's Pension Plan's Special Financial Assistance Application

Special Financial Assistance Measurement Date September 30, 2022

Census Data The census data used is as of January 1, 2022, with the following adjustments:

- 22 Participants were removed as they were reported as deceased prior to the January 1, 2022 as seen on the document labeled: Death Audit 210PF.pdf. The participants removed were reported on the report as either codes 1, 2, 3, or 4. For all Participants removed, it is assumed there are no further benefits due on their behalf.
- 8 Active Participants were changed to Terminated Vested status they worked for an employer, Local 210 I.B. of T. who notified the Plan of its withdrawal prior to the SFA Measurement Date.
- Upon review of the 1/1/2022 participant count, there were 8 participants who were listed as Terminated Non Vested, who should have been Terminated Vested.

Net Investment Return Non SFA: 5.58%
 SFA: 3.36%
 Minimum funding: 6.25%

Mortality Pre-Decrement: PRI-2012 Blue Collar Employee
 Post-Decrement: PRI-2012 Blue Collar Retiree
 Post-Disablement: PRI-2012 Disabled Annuitant
 Beneficiaries: PRI-2012 Blue Collar Contingent Annuitant

All tables use Scale MP-2021 generational mortality improvement and are the amount weighted tables.

Termination Sarason T-7 Table

Retirement Age Actives Rates as Follows:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
55	8%	61	5%	67	15%
56	3%	62	15%	68	15%
57	3%	63	15%	69	15%
58	3%	64	15%	70+	100%
59	3%	65	50%		
60	7%	66	15%		

Retirement Age - Terminated Vesteds 100% at age 65

Delayed Retirement for Terminated Vested Participants Terminated Vested participants who are assumed to retire after their Normal Retirement Age are given actuarial increases from their Normal Retirement date through their assumed benefit commencement date using the Applicable Mortality Table per code section 417(e) and the Segment rates for December of the prior year.

Contribution Rates	<u>Average Contribution Rate for Plan Year Ending 12/31</u>			
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025+</u>
	\$275.22	\$275.52	\$275.53	\$275.54

Incidence of Disability No assumption for disability incidence

Employment 6,671 total units in Plan Year ending 12/31/2022, decreasing 3.0% per year through 2029 then decreasing 1% per year thereafter.

Future Withdrawal Liability Payments All employers currently making withdrawal liability payments are assumed to continue to make their respected payments until their obligation is complete.

The assumed decrease in employment of 3% per year for a period of time and the 1% decline thereafter is assumed to be due to future withdrawn employers. We are assuming future withdrawal liability payments will be collectible at a rate of 86.7%.

Details of the projected withdrawal liability payments for future withdrawals can be seen in the attached excel document labeled: ***EWL Pmt Proj 210.xlsx***

Percent Married 100% of male and female non-retired participants

Age of Spouse Females are 3 years younger than their spouses.

Form of Benefit All participants are assumed to elect a Life Annuity with a 60-month guarantee

Expenses Equal to previous year (2021) expenses (\$713,254 payable in the middle of the year), with an additional \$30,000 for 2022 as a one-time expense for preparing and filing an application for SFA. Expenses are expected to increase 3% per year through the Plan’s initial projected insolvency of 2026 and then will continue to increase at 3% per year, with PBGC premiums increasing to \$52 for the 2031 Plan Year. The expense assumption is limited to 15% of the Plan’s benefit payments for years after the original projected insolvency. While the Plan’s total benefits payable in the year prior to the SFA Measurement Date were between \$5 and \$15 million and according to PBGC guidance calls for a 12% cap on expenses, due to the large number of participants and relatively small benefit amounts the cap of 15% of benefit payments is more appropriate. As seen the chart below the expenses the last 5 completed Plan Years the Plan’s expenses exceeded 12% of the benefit payments and have averaged 13.84% of benefit payments for the 5 year period.

The 3% annual increase represents are annual inflation assumption.

Value of Assets Fair Market Value

New Entrant Profile	Entry			
	<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>
	25	30%	8%	38%
	35	20%	5%	25%
	45	10%	4%	14%
	55	<u>15%</u>	<u>8%</u>	<u>23%</u>
	Total	75%	25%	100%

All new entrants are assumed to have zero credited service

Missing or Incomplete Data Assumptions were made to adjust for participants and beneficiaries with missing or incomplete data, based on those exhibited by participants with similar known characteristics

Rationale for Assumptions

Demographic The demographic rates utilized are standard tables that approximate recent historical demographic experience, and adjusted to reflect anticipated future experience and professional judgment. A comparison of actual vs. expected decrements, and aggregate liability gain/loss analysis were used to validate the demographic assumptions.

Administrative Expense and Employment The Administrative Expense and Employment assumptions approximate recent historical experience, and adjusted to reflect anticipated future experience and professional judgment. When appropriate we include the expectations of Trustees and co-professionals for these assumptions.

Investment Return The investment return assumption is a long-term estimate that is based on historical experience, future market expectations, and professional judgment. We have utilized the investment manager’s capital market expectations, and have compared those expectations with a broader market survey.

The investment return assumption for the SFA calculation was as per PBGC Regulation 4262.4(e)(1)

Rationale for Assumption Changes

<u>Assumption</u>	<u>Rationale for change in assumption</u>
Mortality	The Plan population is not large enough to provide a credible mortality study. In our professional judgement, we believe this group will exhibit standard mortality experience and therefore we are updating the mortality assumption to a more recent published tables as the prior tables are now considered out of date.
Expense	<p>For the baseline projections the administrative expense assumption used the PBGC's acceptable assumption changes as it assumes the expenses will be equal to the prior year (\$713,254 payable in the middle of the year) and increase 3% per year through insolvency (as was assumed in the most recent zone certification prior to 2021) and then will continue to increase 3% per year, but limited to 12% of annual benefit payments as the total benefit payments in the year prior to the SFA measurement date total benefit payments were between \$5 and \$50 million. In reviewing the Plan's total expenses for the last five we have determined the previous assumption was no longer reasonable and are updating it appropriately to better reflect anticipated Plan experience</p> <p>The 3% annual increase represents our annual inflation assumption.</p>
New Entrant Profile	The new entrant profile was updated based on the Plan's experience for the last five Plan Years. The actual data to develop the assumption can be seen in the chart below.
Contribution Rate	The assumed average contribution rate is a weighted average of employer contribution rates, the change in the average rate is due shifting demographics and is demonstrated below.
Future Employment	The previous assumption of 8,100 annual months is no longer reasonable as a look at the last 10 Plan Years, excluding 2020 & 2021 (Plan Years impacted by COVID) show the Plan's employment units decreased an average of 9.69% per year from 2010 to 2019, see table below. The new assumption is an annual decline of 3% per year starting in 2020 from the actual 2019 employment units for 10 years, then a 1% each year after.
Active Retirement Rates	The previous assumption of 100% of participants retiree at age 65 is no longer reasonable as a look at the last five years of retirements of members from active status (see chart below) does not support and supports the new assumption detailed above.
Delayed Retirement for Terminated Vested Participants	The previous assumption used in the Pre-2021 zone certification was that all terminated vested participants would not be eligible for an actuarial increase. This is no longer reasonable, as the Plan Administrator confirmed all Terminated Vested Participants who retired with a commencement date after their Normal Retirement Date received an actuarial increase.
Future Withdrawal Liability Payments	The previous assumption of no future withdrawals is no longer reasonable as a look at the last 10 years of employment units shows an average decline of 9.69% per year, all due to employers withdrawing from the Fund, as a look at just the employers currently contributing to the Fund over the last 10 years shows their respective employment units have remained level.

Assumption Change Supporting Information

Historical Total Plan Administrative Expenses

	Plan Year Ending December 31					5 Year Average
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	
Benefit Payments	\$4,951,618	\$5,186,113	\$5,066,560	\$5,066,477	\$5,018,190	\$5,057,792
Administrative Expenses	\$ 672,853	\$ 734,482	\$ 711,624	\$ 689,571	\$ 691,640	\$ 700,034
Administrative Expense as % of Benefit Payments	13.59%	14.16%	14.05%	13.61%	13.78%	13.84%

New Entrants the Last Five Years

	Plan Year Ending December 31											
	<u>2017</u>		<u>2018</u>		<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>Total</u>	
<u>Age</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>
<20	0	0	0	1	0	0	0	1	0	0	0	2
20-29	0	3	1	6	2	11	4	11	5	16	12	47
30-39	1	3	2	3	0	7	4	6	1	10	8	29
40-49	2	4	1	4	0	3	1	2	1	4	5	17
50-60	4	3	1	4	4	4	2	8	2	5	13	24
>60	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
Total	7	13	5	18	6	25	11	30	9	35	38	121

For purposes of establishing a new entrant assumption we only considered new entrants who remained in the Plan longer than one year as we felt it was better representation of the distribution of new actives, and rehires were considered however the majority of them did not remain in the Plan longer than one year.

All new entrants in the last five years had zero years of service upon hire.

Future Employment

The chart below shows over the last ten years, excluding 2020 and 2021 as they are part of the exclusion period as defined in the PBGC's Special Financial Assistance Assumptions guidance, the Plan has seen an average decline in employment units of 9.69%.

Plan Year Ending <u>12/31</u>	Employment Units	Ratio to Prior Year
2010	18,292	
2011	18,907	1.033621
2012	15,988	0.845613
2013	14,208	0.888666
2014	11,815	0.831574
2015	9,612	0.813542
2016	9,537	0.992197
2017	9,244	0.969278
2018	8,320	0.900043
2019	7,309	0.878485
Geo Average		90.31%
Average Decline		-9.69%

New Retirements From Active Status the Last Five Years

<u>Age at</u>	<u>2017</u>		<u>2018</u>		<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>5 Year Totals</u>	
<u>Ret</u>	<u>Rets</u>	<u>Exps</u>	<u>Rets</u>	<u>Exps</u>	<u>Rets</u>	<u>Exps</u>	<u>Rets</u>	<u>Exps</u>	<u>Rets</u>	<u>Exps</u>	<u>Rets</u>	<u>Exps</u>
55	1	19	2	18	1	18	2	18	0	6	6	79
56	0	9	0	16	0	15	0	17	0	16	0	73
57	1	16	0	9	0	17	1	16	1	17	3	75
58	1	23	1	15	0	10	0	17	0	14	2	79
59	0	13	0	23	1	16	1	11	0	16	2	79
60	2	13	1	15	2	25	0	17	0	9	5	79
61	1	9	2	12	1	14	0	23	0	14	4	72
62	1	13	3	10	4	14	2	16	1	23	11	76
63	0	5	3	14	1	8	1	13	1	14	6	54
64	0	7	1	10	1	15	0	7	1	10	3	49
65	1	20	4	24	4	28	3	23	3	9	15	104
66	0	11	0	5	0	8	0	10	3	12	3	46
67	0	8	1	6	0	3	0	9	1	6	2	32
68	0	3	0	7	1	4	0	2	2	8	3	24
69	0	5	0	5	0	6	1	4	2	4	3	24
70	0	14	0	17	0	12	0	19	4	22	4	84

Certification by Plan's Enrolled Actuary Certifying SFA Amount

We are Enrolled Actuaries who satisfied the qualifications set forth in the regulations of the Joint Board for the Enrollment of Actuaries and who has been approved by the Joint Board to perform actuarial services under the Employee Retirement Income Security Act (ERISA) of 1974 and I (Vincent Regalbuto) am a member of the American Academy of Actuaries, meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

All calculations in this supplemented application for were prepared on behalf of the Local 210's Pension Plan based on employee data, asset statements and plan documents provided by the Plan sponsor or its representatives. We relied upon the data as submitted, without formal audit. However, the data was tested for reasonableness, and we have no reason to believe that any other information which would have had a material effect on the results of this valuation was overlooked.

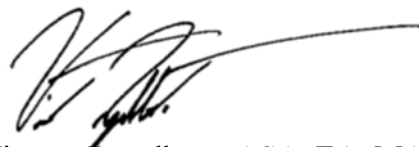
Therefore, to the best of our knowledge and belief, the requested amount of \$50,822,864 of Special Financial Assistance (SFA) is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and section 4262.4 of PBGC's SFA regulation and the information presented in this application is complete and accurate. All the assumptions, methods, participant census data, SFA Measurement Date, participant census date, and all other relevant information used in this application can be found in Appendix A of the attached document labeled *SFA Revised App 210PF.pdf*.

Certified by:



Craig A. Voelker, FSA, EA
Enrolled Actuary No.: 20-05537
1236 Brace Rd. Unit E
Cherry Hill, NJ 08034
Phone (856) 795-7777

March 9, 2023




Vincent Regalbuto, ASA, EA, MAAA
Enrolled Actuary No.: 20-08116
1236 Brace Rd. Unit E
Cherry Hill, NJ 08034
Phone (856) 795-7777

March 9, 2023

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

Under penalties of perjury under the laws of the United States of America, I declare 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.

Name: Robert Bellac
Title: Authorized Trustee

Signature: 

Date: 3/7/2023

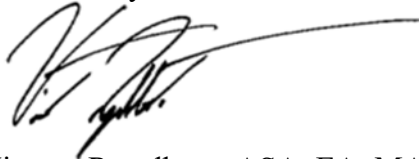
Certification of Priority Status

We are Enrolled Actuaries who satisfied the qualifications set forth in the regulations of the Joint Board for the Enrollment of Actuaries and who has been approved by the Joint Board to perform actuarial services under the Employee Retirement Income Security Act (ERISA) of 1974 and I (Vincent Regalbuto) am a member of the American Academy of Actuaries, meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Under PBGC Regulation §4262.10(d)(2) the Local 210's Pension Plan is in Priority Group 5 since the Plan is projected to become insolvent under section 4245 of ERISA by March 11, 2026. The second page of this document demonstrates the Plan is projected to become insolvent on January 1, 2026 as it will not have enough resources to pay full benefits for the Plan Year beginning on January 1, 2026. The assumptions used in the projections as those detailed in Appendix A of the Special Financial Assistance Application, with an annual investment return assumption of 6.25% (the same investment return assumption used in the last completed Zone Certification prior to 2021).

Therefore, to the best of our knowledge and belief, the Plan is included in Priority Group 5, per PBGC Regulation §4262.10.

Certified by:



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March 9, 2023



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March 9, 2023

Local 210's Pension Plan

Insolvency Projection

	Period Beginning (t)	10/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
	Period Ending (t+1)	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
A	Beginning Value	\$ 14,831,383	\$ 13,813,125	\$ 10,028,718	\$ 5,896,883	\$ 1,451,394
B	Contributions	458,979	1,782,781	1,729,360	1,677,540	1,627,214
C	Employer Withdrawal Liabiliy	137,963	611,054	644,850	676,133	712,994
D	Other					
E	Investment Income	217,066	722,480	482,594	222,675	-
F	Benefits & Expenses	(1,832,266)	(6,900,722)	(6,988,640)	(7,021,837)	(6,990,877)
G	Ending Value	\$ 13,813,125	\$ 10,028,718	\$ 5,896,883	\$ 1,451,394	\$ (3,199,275)

Application Checklist

v20220802p

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 #39.a. to #48.b., and if there is a merger as described in Addendum A, also complete Checklist Items #49 through #62.

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 #21 to #28c, 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 #38 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #39.a. through #48.b., and if there has been a merger described in Addendum A, also complete Checklist Items #49 through #62. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #39.a. through #48.b. if you are required to complete Checklist Items # 39a through #48b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62 if you are required to complete Checklist Items #49 through #62.**

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	
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)

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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	Yes	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	No	N/A	N/A	If a "lock-in" application was filed, provide the filing date.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	PD 210 15.pdf	N/A	This was previously provided under the initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	TA 210 08.pdf	N/A	This was previously provided under the initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	Det ltr 210 15.pdf	N/A	This was previously provided under the initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR 210PF.pdf, 2019AVR 210PF.pdf, 2020AVR 210PF.pdf, 2021AVR 210PF.pdf, 2022AVR 210PF.pdf	N/A	This was previously provided under the initial application	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	RP Update 210 17.pdf	N/A	This was previously provided under the initial application	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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	Yes	RP Sum 210.pdf, RP Update 210 14.pdf	N/A	This was previously provided under the initial application	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 210PF	N/A	This was previously provided under the initial application	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.		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	2018Zone20180330 210PF.pdf, 2019Zone20180329 210PF.pdf, 2020Zone20200330 210PF.pdf, 2021Zone20210331 210PF.pdf, 2022Zone20220331 210PF.pdf	N/A	This was previously provided under the initial application	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.	Section B, Item (5)	Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	This was previously provided under the initial application	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	This was previously provided under the initial application	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)

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Bank & Inv Accounts 210PF.pdf	N/A	This was previously provided under the initial application	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	Audit 210 22.pdf	N/A	This was previously provided under the initial application	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	PD 210 15.pdf	N/A	The Plan's withdrawal liability policies and procedures are contained within the Plan Document (This was previously provided under the initial application)	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.	Section B, Item (9)	Does the application include documentation of a death audit to identify deceased participants that was completed no earlier than one year before the plan's SFA measurement date, including identification of the service provider conducting the 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 210PF.pdf	N/A	This was previously provided under the initial application	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
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	ACH Pmt Form 210PF.pdf, and Bank Letter 210PF.pdf	N/A	This was previously provided under the initial application	Other	N/A

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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
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 210PF.xlsx	N/A	This was previously provided under the initial application	Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 210PF.xlsx	N/A	This was previously provided under the initial application	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .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 210PF.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)

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including 4B-1 SFA Ben Pmts sheet, 4B-2 SFA Details 4(a)(2)(ii) sheet, and 4B-3 SFA Exhaustion sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4)e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, 4A-2 SFA Ben Pmts sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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 <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. 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 210PF.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 <u>increasing assets method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		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 210PF.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)

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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 Plan Name = abbreviated plan name

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

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

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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 #27.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 under 4262.3(a)(1) based on the last actuarial zone status completed prior to 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 #27.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 210PF.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 210PF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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 Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
20.b.	Section C, Item (9)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in <i>Template 8 Plan Name</i>
21.	Section 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 Revised App 210PF.pdf	1st page after cover	Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #21 through #28.c.).	Financial Assistance Application	SFA App Plan Name
22.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	N/A	N/A - included as part of SFA App Plan Name		For each Checklist Item #21 through #28.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
22.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
23.	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	Pg 4		N/A	N/A - included as part of SFA App Plan Name
24.	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	Pg 4	Certified Critical & Declining for the Plan Year beginning 1/1/2020	N/A	N/A - included as part of SFA App Plan Name
25.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	Yes	N/A - included as part of SFA App Plan Name	Pg 4	Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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.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	Yes	N/A - included as part of SFA App Plan Name	Pg 4	Priority group 5, projected to become insolvent on 1/1/2026	N/A	N/A - included as part of SFA App Plan Name
26.	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	Pg 5		N/A	N/A - included as part of SFA App Plan Name
27.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		No assumption changes were made for SFA eligibility	N/A	N/A - included as part of SFA App Plan Name
27.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	Pg 6		N/A	N/A - included as part of SFA App Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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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
27.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.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		Plan did not implement a benefit suspension	N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (7)	If Yes was entered for Checklist Item #28.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 #28.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.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 #28.a. and #28.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.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 210PF.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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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.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 #39.a. through #48.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A
30.	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 #30.a. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan claims eligibility under 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert CD Plan Name

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

v20220802p

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
31.a.	Section E, Item (3)	<p>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:</p> <p>(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)?</p> <p>(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?</p> <p>(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?</p> <p>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?</p> <p>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.</p> <p>Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?</p>		N/A		N/A	The Plan claims eligibility under 4262.3(a)(1)	Financial Assistance Application	SFA Elig Cert C Plan Name
31.b.	Section E, Item (3)	<p>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:</p> <p>(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)</p> <p>(ii) derivation of the modified funded percentage</p> <p>(iii) derivation of the participant ratio</p> <p>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 that is utilized in the calculation of the modified funded percentage?</p> <p>Enter N/A if response to Checklist Item #31.a. is N/A.</p> <p>Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?</p>	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	The Plan claims eligibility under 4262.3(a)(1)	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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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.	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	Yes	PG Cert 210PF.pdf	N/A		Financial Assistance Application	PG Cert Plan Name
33.a.		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? Is the information in Checklist #33a combined with #33b (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert 210PF.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
33.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		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)

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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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
34.	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)? 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 210PF.pdf	N/A	This was previously provided under the initial application	Financial Assistance Application	FMV Cert Plan Name
35.	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 210PF.pdf	N/A	This was previously provided under the initial application	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
36.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
37.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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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 (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 210PF.pdf	N/A		Financial Assistance Application	<i>Penalty Plan Name</i>
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)									
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.									
39.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) <u>as if any events had not occurred?</u> See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
39.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #39.a.	N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #39.a.

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
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SFA Amount Requested:	\$50,822,864.00

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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
39.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.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 #41.a. through #44.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
41.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
42.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
42.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 #41.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

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
43.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #24 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
43.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
44.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
44.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #44.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 #44.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
45.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 #30 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 #31.a. and #31.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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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
45.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 #41.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.
46.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 #33.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
46.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
46.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #46.a. and #46.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
47.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Amount Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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)	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
48.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
48.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 #49 through #62. If you are required to complete Checklist Items #49 through #62, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62. All other plans should not provide any responses for Checklist Items #49 through #62.

49.	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
50.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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
51.	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
52.	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.
53.	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
54.	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.
55.	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.
56.	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
57.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A

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

v20220802p

APPLICATION CHECKLIST

Plan name:	210PF
EIN:	13-2562528
PN:	1
SFA Amount Requested:	\$50,822,864.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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
58.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	<i>WDL Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
59.	Addendum A for Certain Events Section B, Item (9)	In addition to the information provided with Checklist Item #11, does the application include documentation of a death audit (with the information described in Checklist Item #11) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	<i>Death Audit Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
60.	Addendum A for Certain Events Section C, Item (1)	In addition to the information provided with Checklist Item #13, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	<i>Template 1 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
61.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	<i>Template 2 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	<i>Template 3 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

TEMPLATE 4A

v20220802p

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. 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.

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

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

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

PLAN INFORMATION

Abbreviated Plan Name:	210PF
EIN:	13-2562528
PN:	001
Initial Application Date:	12/27/2022
SFA Measurement Date:	09/30/2022
Last day of first plan year ending after the measurement date:	12/31/2022

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:	5.58%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.36%	Rate used in projection of SFA assets.

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

Plan Interest Rate:	6.25%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

Month Year	(i)	(ii)	(iii)		
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	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").
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	November 2022	1.76%	3.36%	3.76%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	October 2022	1.57%	3.21%	3.66%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	September 2022	1.41%	3.09%	3.58%	

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.58%	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):	5.58%	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):	3.36%	This amount is calculated based on the other information entered.
SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.36%	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

v20220802p

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:	210PF
EIN:	13-2562528
PN:	001
SFA Measurement Date:	09/30/2022

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
10/01/2022	12/31/2022	\$1,229,745	\$270,871	\$30,409	\$0	\$1,531,025
01/01/2023	12/31/2023	\$4,724,324	\$1,238,334	\$203,413	\$0	\$6,166,071
01/01/2024	12/31/2024	\$4,527,703	\$1,424,221	\$280,025	\$0	\$6,231,949
01/01/2025	12/31/2025	\$4,329,175	\$1,563,472	\$349,798	\$0	\$6,242,445
01/01/2026	12/31/2026	\$4,125,656	\$1,649,614	\$412,833	\$0	\$6,188,103
01/01/2027	12/31/2027	\$3,921,375	\$1,671,755	\$456,435	\$0	\$6,049,565
01/01/2028	12/31/2028	\$3,723,289	\$1,785,791	\$519,410	\$12	\$6,028,502
01/01/2029	12/31/2029	\$3,524,701	\$1,920,003	\$582,586	\$36	\$6,027,326
01/01/2030	12/31/2030	\$3,325,779	\$1,978,124	\$631,068	\$75	\$5,935,046
01/01/2031	12/31/2031	\$3,126,851	\$2,074,529	\$667,459	\$130	\$5,868,969
01/01/2032	12/31/2032	\$2,928,409	\$2,165,134	\$703,339	\$202	\$5,797,084
01/01/2033	12/31/2033	\$2,731,087	\$2,254,106	\$741,813	\$338	\$5,727,344
01/01/2034	12/31/2034	\$2,535,614	\$2,320,643	\$779,492	\$492	\$5,636,241
01/01/2035	12/31/2035	\$2,342,802	\$2,421,897	\$809,664	\$682	\$5,575,045
01/01/2036	12/31/2036	\$2,153,532	\$2,469,166	\$846,319	\$910	\$5,469,927
01/01/2037	12/31/2037	\$1,968,731	\$2,538,705	\$876,644	\$1,186	\$5,385,266
01/01/2038	12/31/2038	\$1,789,379	\$2,550,344	\$893,186	\$21,398	\$5,254,307
01/01/2039	12/31/2039	\$1,616,454	\$2,542,003	\$907,257	\$35,459	\$5,101,173
01/01/2040	12/31/2040	\$1,450,896	\$2,560,264	\$915,281	\$50,300	\$4,976,741
01/01/2041	12/31/2041	\$1,293,591	\$2,513,177	\$912,405	\$64,229	\$4,783,402
01/01/2042	12/31/2042	\$1,145,320	\$2,479,600	\$913,612	\$78,974	\$4,617,506
01/01/2043	12/31/2043	\$1,006,743	\$2,440,662	\$906,272	\$94,239	\$4,447,916
01/01/2044	12/31/2044	\$878,361	\$2,413,540	\$906,742	\$111,741	\$4,310,384
01/01/2045	12/31/2045	\$760,528	\$2,385,462	\$900,012	\$132,940	\$4,178,942
01/01/2046	12/31/2046	\$653,418	\$2,324,924	\$892,135	\$152,246	\$4,022,723
01/01/2047	12/31/2047	\$557,022	\$2,239,573	\$874,987	\$170,524	\$3,842,106
01/01/2048	12/31/2048	\$471,154	\$2,154,900	\$864,434	\$190,461	\$3,680,949
01/01/2049	12/31/2049	\$395,448	\$2,057,385	\$850,633	\$210,583	\$3,514,049
01/01/2050	12/31/2050	\$329,388	\$1,953,018	\$837,424	\$231,634	\$3,351,464
01/01/2051	12/31/2051	\$272,329	\$1,855,919	\$813,614	\$251,463	\$3,193,325

TEMPLATE 4A - Sheet 4A-3

v20220802p

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:	210PF
EIN:	13-2562528
PN:	001
SFA Measurement Date:	09/30/2022

-1

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
10/01/2022	12/31/2022	3872	\$123,904	\$177,337	\$301,241	
01/01/2023	12/31/2023	3812	\$133,409	\$601,242	\$734,651	
01/01/2024	12/31/2024	3734	\$134,415	\$622,276	\$756,691	
01/01/2025	12/31/2025	3654	\$135,203	\$644,189	\$779,392	
01/01/2026	12/31/2026	3570	\$135,656	\$667,118	\$802,774	
01/01/2027	12/31/2027	3485	\$135,930	\$690,927	\$826,857	
01/01/2028	12/31/2028	3397	\$135,898	\$715,765	\$851,663	
01/01/2029	12/31/2029	3314	\$135,869	\$741,344	\$877,213	
01/01/2030	12/31/2030	3238	\$135,981	\$754,276	\$890,257	
01/01/2031	12/31/2031	3155	\$164,074	\$716,271	\$880,345	
01/01/2032	12/31/2032	3069	\$165,719	\$703,844	\$869,563	
01/01/2033	12/31/2033	2981	\$166,956	\$692,146	\$859,102	
01/01/2034	12/31/2034	2895	\$167,906	\$677,530	\$845,436	
01/01/2035	12/31/2035	2808	\$168,464	\$667,793	\$836,257	
01/01/2036	12/31/2036	2718	\$168,488	\$652,001	\$820,489	
01/01/2037	12/31/2037	2629	\$168,287	\$639,503	\$807,790	
01/01/2038	12/31/2038	2539	\$167,571	\$620,575	\$788,146	
01/01/2039	12/31/2039	2445	\$166,244	\$598,932	\$765,176	
01/01/2040	12/31/2040	2351	\$164,548	\$581,963	\$746,511	
01/01/2041	12/31/2041	2256	\$162,424	\$555,086	\$717,510	
01/01/2042	12/31/2042	2162	\$159,982	\$532,644	\$692,626	
01/01/2043	12/31/2043	2069	\$157,278	\$509,909	\$667,187	
01/01/2044	12/31/2044	1978	\$154,252	\$492,306	\$646,558	
01/01/2045	12/31/2045	1889	\$151,093	\$475,748	\$626,841	
01/01/2046	12/31/2046	1801	\$147,683	\$455,725	\$603,408	
01/01/2047	12/31/2047	1715	\$144,095	\$432,221	\$576,316	
01/01/2048	12/31/2048	1632	\$142,012	\$410,130	\$552,142	
01/01/2049	12/31/2049	1552	\$139,650	\$387,457	\$527,107	
01/01/2050	12/31/2050	1474	\$137,086	\$365,634	\$502,720	
01/01/2051	12/31/2051	1399	\$134,296	\$344,703	\$478,999	

TEMPLATE 4A - Sheet 4A-4

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:	210PF
EIN:	13-2562528
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$14,831,383
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$50,822,864
Projected SFA exhaustion year:	01/01/2031
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

Meets the definition of a MPRA plan described in § 4262.4(a)(3)?

MPRA increasing assets method described in § 4262.4(a)(2)(i).
MPRA present value method described in § 4262.4(a)(2)(ii).

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

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

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 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))
10/01/2022	12/31/2022	\$458,979	\$137,963		-\$1,531,025		-\$301,241	-\$1,832,266	\$414,036	\$49,404,633	\$0	\$206,783	\$15,635,109
01/01/2023	12/31/2023	\$1,782,781	\$611,054		-\$6,166,071		-\$734,651	-\$6,900,722	\$1,544,064	\$44,047,974	\$0	\$939,227	\$18,968,171
01/01/2024	12/31/2024	\$1,729,360	\$644,850		-\$6,231,949		-\$756,691	-\$6,988,640	\$1,362,603	\$38,421,937	\$0	\$1,124,664	\$22,467,046
01/01/2025	12/31/2025	\$1,677,540	\$676,133		-\$6,242,445		-\$779,392	-\$7,021,837	\$1,173,010	\$32,573,110	\$0	\$1,319,329	\$26,140,047
01/01/2026	12/31/2026	\$1,627,214	\$712,994		-\$6,188,103		-\$802,774	-\$6,990,877	\$977,010	\$26,559,243	\$0	\$1,523,906	\$30,004,162
01/01/2027	12/31/2027	\$1,578,398	\$749,856		-\$6,049,565		-\$826,857	-\$6,876,422	\$776,867	\$20,459,688	\$0	\$1,739,191	\$34,071,606
01/01/2028	12/31/2028	\$1,531,046	\$786,718		-\$6,028,502		-\$851,663	-\$6,880,165	\$571,859	\$14,151,382	\$0	\$1,965,861	\$38,355,231
01/01/2029	12/31/2029	\$1,485,114	\$823,579		-\$6,027,326		-\$877,213	-\$6,904,539	\$359,490	\$7,606,333	\$0	\$2,204,634	\$42,868,559
01/01/2030	12/31/2030	\$1,470,263	\$835,867		-\$5,935,046		-\$890,257	-\$6,825,303	\$140,908	\$921,938	\$0	\$2,456,407	\$47,631,096
01/01/2031	12/31/2031	\$1,455,561	\$847,905		-\$5,868,969		-\$880,345	-\$921,938	\$0	\$0	-\$5,827,376	\$2,559,498	\$46,666,683
01/01/2032	12/31/2032	\$1,441,005	\$822,431		-\$5,797,084		-\$869,563	-\$0	\$0	\$0	-\$6,666,647	\$2,481,151	\$44,744,624
01/01/2033	12/31/2033	\$1,426,595	\$834,718		-\$5,727,344		-\$859,102	-\$0	\$0	\$0	-\$6,586,446	\$2,376,079	\$42,795,570
01/01/2034	12/31/2034	\$1,412,329	\$427,546		-\$5,636,241		-\$845,436	-\$0	\$0	\$0	-\$6,481,677	\$2,258,487	\$40,412,254
01/01/2035	12/31/2035	\$1,398,206	\$439,833		-\$5,575,045		-\$836,257	-\$0	\$0	\$0	-\$6,411,302	\$2,127,410	\$37,966,401
01/01/2036	12/31/2036	\$1,384,224	\$441,049		-\$5,469,927		-\$820,489	-\$0	\$0	\$0	-\$6,290,416	\$1,993,948	\$35,495,205
01/01/2037	12/31/2037	\$1,370,381	\$453,336		-\$5,385,266		-\$807,790	-\$0	\$0	\$0	-\$6,193,056	\$1,858,728	\$32,984,594
01/01/2038	12/31/2038	\$1,356,678	\$465,623		-\$5,254,307		-\$788,146	-\$0	\$0	\$0	-\$6,042,453	\$1,722,798	\$30,487,240
01/01/2039	12/31/2039	\$1,343,111	\$477,910		-\$5,101,173		-\$765,176	-\$0	\$0	\$0	-\$5,866,349	\$1,588,323	\$28,030,235
01/01/2040	12/31/2040	\$1,329,680	\$472,990		-\$4,976,741		-\$746,511	-\$0	\$0	\$0	-\$5,723,252	\$1,454,703	\$25,564,355
01/01/2041	12/31/2041	\$1,316,383	\$468,069		-\$4,783,402		-\$717,510	-\$0	\$0	\$0	-\$5,500,912	\$1,322,802	\$23,170,697
01/01/2042	12/31/2042	\$1,303,219	\$471,141		-\$4,617,506		-\$692,626	-\$0	\$0	\$0	-\$5,310,132	\$1,194,277	\$20,829,201
01/01/2043	12/31/2043	\$1,290,187	\$393,192		-\$4,447,916		-\$667,187	-\$0	\$0	\$0	-\$5,115,103	\$1,066,524	\$18,464,001
01/01/2044	12/31/2044	\$1,277,285	\$368,617		-\$4,277,384		-\$646,558	-\$0	\$0	\$0	-\$4,956,942	\$937,913	\$16,090,875
01/01/2045	12/31/2045	\$1,264,512	\$344,043		-\$4,178,942		-\$626,841	-\$0	\$0	\$0	-\$4,805,783	\$808,668	\$13,702,315
01/01/2046	12/31/2046	\$1,251,867	\$319,468		-\$4,022,723		-\$603,408	-\$0	\$0	\$0	-\$4,626,131	\$679,360	\$11,326,880
01/01/2047	12/31/2047	\$1,239,348	\$294,894		-\$3,842,106		-\$576,316	-\$0	\$0	\$0	-\$4,418,422	\$551,571	\$8,994,272
01/01/2048	12/31/2048	\$1,226,955	\$270,319		-\$3,680,949		-\$552,142	-\$0	\$0	\$0	-\$4,233,091	\$425,551	\$6,684,006
01/01/2049	12/31/2049	\$1,214,685	\$245,745		-\$3,514,049		-\$527,107	-\$0	\$0	\$0	-\$4,041,156	\$300,965	\$4,404,245
01/01/2050	12/31/2050	\$1,202,538	\$245,745		-\$3,351,464		-\$502,720	-\$0	\$0	\$0	-\$3,854,184	\$178,632	\$2,176,977
01/01/2051	12/31/2051	\$1,190,513	\$245,745		-\$3,193,325		-\$478,999	-\$0	\$0	\$0	-\$3,672,324	\$59,089	\$0

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:	210PF
EIN:	13-2562528
PN:	001
SFA Measurement Date:	09/30/2022

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
10/01/2022	12/31/2022	\$1,229,745	\$170,223	\$50,154	\$0	\$1,450,122
01/01/2023	12/31/2023	\$4,724,324	\$835,742	\$253,312	\$0	\$5,813,378
01/01/2024	12/31/2024	\$4,527,703	\$1,021,630	\$333,845	\$0	\$5,883,178
01/01/2025	12/31/2025	\$4,329,175	\$1,160,881	\$384,172	\$0	\$5,874,228
01/01/2026	12/31/2026	\$4,125,656	\$1,281,551	\$437,112	\$0	\$5,844,319
01/01/2027	12/31/2027	\$3,921,375	\$1,361,457	\$447,168	\$0	\$5,730,000
01/01/2028	12/31/2028	\$3,723,289	\$1,494,517	\$505,353	\$26	\$5,723,185
01/01/2029	12/31/2029	\$3,524,701	\$1,648,204	\$564,429	\$69	\$5,737,403
01/01/2030	12/31/2030	\$3,325,779	\$1,726,126	\$628,478	\$137	\$5,680,520
01/01/2031	12/31/2031	\$3,126,851	\$1,842,500	\$646,312	\$235	\$5,615,898
01/01/2032	12/31/2032	\$2,928,409	\$1,953,051	\$697,623	\$366	\$5,579,449
01/01/2033	12/31/2033	\$2,731,087	\$2,061,738	\$727,244	\$27,980	\$5,548,049
01/01/2034	12/31/2034	\$2,535,614	\$2,147,549	\$749,354	\$40,840	\$5,473,357
01/01/2035	12/31/2035	\$2,342,802	\$2,267,434	\$754,461	\$57,261	\$5,421,958
01/01/2036	12/31/2036	\$2,153,532	\$2,332,509	\$798,908	\$71,690	\$5,356,639
01/01/2037	12/31/2037	\$1,968,731	\$2,418,869	\$826,716	\$85,796	\$5,300,112
01/01/2038	12/31/2038	\$1,789,379	\$2,446,218	\$845,219	\$96,522	\$5,177,338
01/01/2039	12/31/2039	\$1,616,454	\$2,452,386	\$871,645	\$110,433	\$5,050,918
01/01/2040	12/31/2040	\$1,450,896	\$2,483,900	\$890,655	\$123,953	\$4,949,404
01/01/2041	12/31/2041	\$1,293,591	\$2,448,786	\$871,668	\$136,484	\$4,750,529
01/01/2042	12/31/2042	\$1,145,320	\$2,425,898	\$877,418	\$146,709	\$4,595,345
01/01/2043	12/31/2043	\$1,006,743	\$2,396,386	\$862,428	\$181,401	\$4,446,958
01/01/2044	12/31/2044	\$878,361	\$2,377,469	\$871,253	\$208,135	\$4,335,218
01/01/2045	12/31/2045	\$760,528	\$2,356,433	\$865,223	\$233,817	\$4,216,001
01/01/2046	12/31/2046	\$653,418	\$2,301,856	\$869,290	\$257,442	\$4,082,006
01/01/2047	12/31/2047	\$557,022	\$2,221,480	\$848,533	\$282,354	\$3,909,389
01/01/2048	12/31/2048	\$471,154	\$2,140,895	\$848,104	\$303,316	\$3,763,469
01/01/2049	12/31/2049	\$395,448	\$2,046,694	\$838,521	\$324,855	\$3,605,518
01/01/2050	12/31/2050	\$329,388	\$1,944,972	\$830,723	\$347,110	\$3,452,193
01/01/2051	12/31/2051	\$272,329	\$1,849,954	\$803,189	\$367,121	\$3,292,593

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:	210PF
EIN:	13-2562528
PN:	001
SFA Measurement Date:	09/30/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
10/01/2022	12/31/2022	3872	\$123,904	\$147,337	\$271,241	
01/01/2023	12/31/2023	3856	\$134,954	\$599,697	\$734,651	
01/01/2024	12/31/2024	3787	\$136,317	\$620,374	\$756,691	
01/01/2025	12/31/2025	3727	\$137,906	\$641,486	\$779,392	
01/01/2026	12/31/2026	3659	\$139,039	\$663,735	\$802,774	
01/01/2027	12/31/2027	3588	\$139,925	\$547,675	\$687,600	
01/01/2028	12/31/2028	3510	\$140,403	\$546,379	\$686,782	
01/01/2029	12/31/2029	3439	\$141,013	\$547,475	\$688,488	
01/01/2030	12/31/2030	3367	\$141,407	\$540,255	\$681,662	
01/01/2031	12/31/2031	3290	\$171,068	\$502,840	\$673,908	
01/01/2032	12/31/2032	3205	\$173,047	\$496,487	\$669,534	
01/01/2033	12/31/2033	3124	\$174,917	\$490,849	\$665,766	
01/01/2034	12/31/2034	3038	\$176,231	\$480,572	\$656,803	
01/01/2035	12/31/2035	2950	\$176,983	\$473,652	\$650,635	
01/01/2036	12/31/2036	2858	\$177,176	\$465,621	\$642,797	
01/01/2037	12/31/2037	2772	\$177,437	\$458,576	\$636,013	
01/01/2038	12/31/2038	2684	\$177,172	\$444,109	\$621,281	
01/01/2039	12/31/2039	2593	\$176,345	\$429,765	\$606,110	
01/01/2040	12/31/2040	2505	\$175,377	\$418,551	\$593,928	
01/01/2041	12/31/2041	2415	\$173,898	\$396,165	\$570,063	
01/01/2042	12/31/2042	2322	\$171,811	\$379,630	\$551,441	
01/01/2043	12/31/2043	2234	\$169,773	\$363,862	\$533,635	
01/01/2044	12/31/2044	2144	\$167,207	\$353,019	\$520,226	
01/01/2045	12/31/2045	2060	\$164,803	\$341,117	\$505,920	
01/01/2046	12/31/2046	1976	\$162,026	\$327,815	\$489,841	
01/01/2047	12/31/2047	1896	\$159,243	\$309,884	\$469,127	
01/01/2048	12/31/2048	1815	\$157,943	\$293,673	\$451,616	
01/01/2049	12/31/2049	1740	\$156,590	\$276,072	\$432,662	
01/01/2050	12/31/2050	1667	\$154,986	\$259,277	\$414,263	
01/01/2051	12/31/2051	1595	\$153,163	\$241,948	\$395,111	

TEMPLATE 5A - Sheet 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

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:	210PF
EIN:	13-2562528
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$14,831,383
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$37,523,920
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
10/01/2022	12/31/2022	\$557,321	\$128,748	\$0	-\$1,450,122	\$0	-\$271,241	-\$1,721,363	\$304,165	\$36,106,722	\$0	\$207,393	\$15,724,844
01/01/2023	12/31/2023	\$2,231,712	\$537,331	\$0	-\$5,813,378	\$0	-\$734,651	-\$6,548,029	\$1,103,179	\$30,661,872	\$0	\$954,703	\$19,448,590
01/01/2024	12/31/2024	\$2,231,793	\$534,265	\$0	-\$5,883,178	\$0	-\$756,691	-\$6,639,869	\$918,689	\$24,940,692	\$0	\$1,162,404	\$23,377,052
01/01/2025	12/31/2025	\$2,231,874	\$528,686	\$0	-\$5,874,228	\$0	-\$779,392	-\$6,653,620	\$726,226	\$19,013,299	\$0	\$1,381,459	\$27,519,071
01/01/2026	12/31/2026	\$2,231,874	\$528,686	\$0	-\$5,844,319	\$0	-\$802,774	-\$6,647,093	\$527,176	\$12,893,381	\$0	\$1,612,584	\$31,892,214
01/01/2027	12/31/2027	\$2,231,874	\$528,686	\$0	-\$5,730,000	\$0	-\$687,600	-\$6,417,600	\$325,402	\$6,801,183	\$0	\$1,856,605	\$36,509,379
01/01/2028	12/31/2028	\$2,231,874	\$528,686	\$0	-\$5,723,185	\$0	-\$686,782	-\$6,409,967	\$120,832	\$512,048	\$0	\$2,114,243	\$41,384,181
01/01/2029	12/31/2029	\$2,231,874	\$528,686	\$0	-\$5,737,403	\$0	-\$688,488	-\$512,048	\$0	\$0	-\$5,913,843	\$2,221,261	\$40,452,159
01/01/2030	12/31/2030	\$2,231,874	\$528,686	\$0	-\$5,680,520	\$0	-\$681,662	\$0	\$0	\$0	-\$6,362,182	\$2,156,745	\$39,007,282
01/01/2031	12/31/2031	\$2,231,874	\$528,437	\$0	-\$5,615,898	\$0	-\$673,908	\$0	\$0	\$0	-\$6,289,806	\$2,078,133	\$37,555,920
01/01/2032	12/31/2032	\$2,231,874	\$490,676	\$0	-\$5,579,449	\$0	-\$669,534	\$0	\$0	\$0	-\$6,248,983	\$1,997,233	\$36,026,719
01/01/2033	12/31/2033	\$2,231,874	\$490,676	\$0	-\$5,548,049	\$0	-\$665,766	\$0	\$0	\$0	-\$6,213,815	\$1,912,885	\$34,448,339
01/01/2034	12/31/2034	\$2,231,874	\$71,216	\$0	-\$5,473,357	\$0	-\$656,803	\$0	\$0	\$0	-\$6,130,160	\$1,815,442	\$32,436,711
01/01/2035	12/31/2035	\$2,231,874	\$71,216	\$0	-\$5,421,958	\$0	-\$650,635	\$0	\$0	\$0	-\$6,072,593	\$1,704,799	\$30,372,007
01/01/2036	12/31/2036	\$2,231,874	\$60,144	\$0	-\$5,356,639	\$0	-\$642,797	\$0	\$0	\$0	-\$5,999,436	\$1,591,321	\$28,255,910
01/01/2037	12/31/2037	\$2,231,874	\$60,144	\$0	-\$5,300,112	\$0	-\$636,013	\$0	\$0	\$0	-\$5,936,125	\$1,475,009	\$26,086,812
01/01/2038	12/31/2038	\$2,231,874	\$60,144	\$0	-\$5,177,338	\$0	-\$621,281	\$0	\$0	\$0	-\$5,798,619	\$1,357,810	\$23,938,021
01/01/2039	12/31/2039	\$2,231,874	\$60,144	\$0	-\$5,050,918	\$0	-\$606,110	\$0	\$0	\$0	-\$5,657,028	\$1,241,858	\$21,814,869
01/01/2040	12/31/2040	\$2,231,874	\$42,936	\$0	-\$4,949,404	\$0	-\$593,928	\$0	\$0	\$0	-\$5,543,332	\$1,126,078	\$19,672,425
01/01/2041	12/31/2041	\$2,231,874	\$25,728	\$0	-\$4,750,529	\$0	-\$570,063	\$0	\$0	\$0	-\$5,320,592	\$1,012,264	\$17,621,698
01/01/2042	12/31/2042	\$2,231,874	\$25,728	\$0	-\$4,595,345	\$0	-\$551,441	\$0	\$0	\$0	-\$5,146,786	\$902,683	\$15,635,197
01/01/2043	12/31/2043	\$2,231,874	\$0	\$0	-\$4,446,958	\$0	-\$533,635	\$0	\$0	\$0	-\$4,980,593	\$795,755	\$13,682,233
01/01/2044	12/31/2044	\$2,231,874	\$0	\$0	-\$4,335,218	\$0	-\$520,226	\$0	\$0	\$0	-\$4,855,444	\$690,271	\$11,748,934
01/01/2045	12/31/2045	\$2,231,874	\$0	\$0	-\$4,216,001	\$0	-\$505,920	\$0	\$0	\$0	-\$4,721,921	\$586,118	\$9,845,005
01/01/2046	12/31/2046	\$2,231,874	\$0	\$0	-\$4,082,006	\$0	-\$489,841	\$0	\$0	\$0	-\$4,571,847	\$484,066	\$7,989,098
01/01/2047	12/31/2047	\$2,231,874	\$0	\$0	-\$3,909,389	\$0	-\$469,127	\$0	\$0	\$0	-\$4,378,516	\$385,900	\$6,228,356
01/01/2048	12/31/2048	\$2,231,874	\$0	\$0	-\$3,763,469	\$0	-\$451,616	\$0	\$0	\$0	-\$4,215,085	\$292,211	\$4,537,356
01/01/2049	12/31/2049	\$2,231,874	\$0	\$0	-\$3,605,518	\$0	-\$432,662	\$0	\$0	\$0	-\$4,038,180	\$202,788	\$2,933,838
01/01/2050	12/31/2050	\$2,231,874	\$0	\$0	-\$3,452,193	\$0	-\$414,263	\$0	\$0	\$0	-\$3,866,456	\$118,103	\$1,417,360
01/01/2051	12/31/2051	\$2,231,874	\$0	\$0	-\$3,292,593	\$0	-\$395,111	\$0	\$0	\$0	-\$3,687,704	\$38,471	\$0

TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 6A - Sheet 6A-1

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:	210PF
EIN:	13-2562528
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
1	Baseline	N/A	\$37,523,920
2	Change in Future Employment Assumption (includes future EWL payments)	\$7,760,384	\$45,284,304
3	Change in active retirement assumption	(\$69,349)	\$45,214,955
4	Change in administrative expense assumption	\$1,954,008	\$47,168,963
5	Change in actuarial increase for TVs over NRA	\$3,653,900	\$50,822,864

NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4A.

From Template 5A.

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

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

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

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

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

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:	210PF
EIN:	13-2562528
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$14,831,383
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$45,284,304
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
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))
10/01/2022	12/31/2022	\$458,979	\$137,963	\$0	-\$1,450,122	\$0	-\$271,241	-\$1,721,363	\$368,547	\$43,931,487	\$0	\$206,783	\$15,635,109
01/01/2023	12/31/2023	\$1,782,781	\$611,054	\$0	-\$5,813,378	\$0	-\$734,651	-\$6,548,029	\$1,366,091	\$38,749,549	\$0	\$939,227	\$18,968,171
01/01/2024	12/31/2024	\$1,729,360	\$644,850	\$0	-\$5,883,178	\$0	-\$756,691	-\$6,639,869	\$1,190,435	\$33,300,115	\$0	\$1,124,664	\$22,467,046
01/01/2025	12/31/2025	\$1,677,540	\$676,133	\$0	-\$5,874,944	\$0	-\$779,392	-\$6,654,336	\$1,007,091	\$27,652,870	\$0	\$1,319,329	\$26,140,047
01/01/2026	12/31/2026	\$1,627,214	\$712,994	\$0	-\$5,844,198	\$0	-\$802,774	-\$6,646,972	\$817,467	\$21,823,366	\$0	\$1,523,906	\$30,004,162
01/01/2027	12/31/2027	\$1,578,398	\$749,856	\$0	-\$5,729,879	\$0	-\$687,585	-\$6,417,464	\$625,452	\$16,031,353	\$0	\$1,739,191	\$34,071,606
01/01/2028	12/31/2028	\$1,531,046	\$786,718	\$0	-\$5,723,058	\$0	-\$686,767	-\$6,409,825	\$430,968	\$10,052,497	\$0	\$1,965,861	\$38,355,231
01/01/2029	12/31/2029	\$1,485,114	\$823,579	\$0	-\$5,737,265	\$0	-\$688,472	-\$6,425,737	\$229,812	\$3,856,571	\$0	\$2,204,634	\$42,868,559
01/01/2030	12/31/2030	\$1,470,263	\$835,867	\$0	-\$5,680,278	\$0	-\$681,633	-\$3,856,571	\$0	\$0	-\$2,505,340	\$2,386,508	\$45,055,857
01/01/2031	12/31/2031	\$1,455,561	\$847,905	\$0	-\$5,615,718	\$0	-\$673,886	\$0	\$0	\$0	-\$6,289,604	\$2,402,904	\$43,472,623
01/01/2032	12/31/2032	\$1,441,005	\$822,431	\$0	-\$5,579,232	\$0	-\$669,508	\$0	\$0	\$0	-\$6,248,740	\$2,314,582	\$41,801,901
01/01/2033	12/31/2033	\$1,426,595	\$834,718	\$0	-\$5,542,558	\$0	-\$665,107	\$0	\$0	\$0	-\$6,207,665	\$2,222,443	\$40,077,992
01/01/2034	12/31/2034	\$1,412,329	\$427,546	\$0	-\$5,462,367	\$0	-\$655,484	\$0	\$0	\$0	-\$6,117,851	\$2,116,996	\$37,917,013
01/01/2035	12/31/2035	\$1,398,206	\$439,833	\$0	-\$5,405,265	\$0	-\$648,632	\$0	\$0	\$0	-\$6,053,897	\$1,998,147	\$35,699,302
01/01/2036	12/31/2036	\$1,384,224	\$441,049	\$0	-\$5,334,362	\$0	-\$640,123	\$0	\$0	\$0	-\$5,974,485	\$1,876,258	\$33,426,347
01/01/2037	12/31/2037	\$1,370,381	\$453,336	\$0	-\$5,271,511	\$0	-\$632,581	\$0	\$0	\$0	-\$5,904,092	\$1,751,348	\$31,097,320
01/01/2038	12/31/2038	\$1,356,678	\$465,623	\$0	-\$5,142,900	\$0	-\$617,148	\$0	\$0	\$0	-\$5,760,048	\$1,625,367	\$28,784,940
01/01/2039	12/31/2039	\$1,343,111	\$477,910	\$0	-\$5,010,605	\$0	-\$601,273	\$0	\$0	\$0	-\$5,611,878	\$1,500,435	\$26,494,517
01/01/2040	12/31/2040	\$1,329,680	\$472,990	\$0	-\$4,906,021	\$0	-\$588,723	\$0	\$0	\$0	-\$5,494,744	\$1,375,385	\$24,177,828
01/01/2041	12/31/2041	\$1,316,383	\$468,069	\$0	-\$4,704,146	\$0	-\$564,498	\$0	\$0	\$0	-\$5,268,644	\$1,251,914	\$21,945,549
01/01/2042	12/31/2042	\$1,303,219	\$471,141	\$0	-\$4,546,090	\$0	-\$545,531	\$0	\$0	\$0	-\$5,091,621	\$1,132,010	\$19,760,298
01/01/2043	12/31/2043	\$1,290,187	\$393,192	\$0	-\$4,390,526	\$0	-\$526,863	\$0	\$0	\$0	-\$4,917,389	\$1,012,396	\$17,538,684
01/01/2044	12/31/2044	\$1,277,285	\$368,617	\$0	-\$4,270,430	\$0	-\$512,452	\$0	\$0	\$0	-\$4,782,882	\$891,137	\$15,292,841
01/01/2045	12/31/2045	\$1,264,512	\$344,043	\$0	-\$4,142,515	\$0	-\$497,102	\$0	\$0	\$0	-\$4,639,617	\$768,774	\$13,030,553
01/01/2046	12/31/2046	\$1,251,867	\$319,468	\$0	-\$3,999,897	\$0	-\$479,988	\$0	\$0	\$0	-\$4,479,885	\$645,956	\$10,767,959
01/01/2047	12/31/2047	\$1,239,348	\$294,894	\$0	-\$3,818,090	\$0	-\$458,171	\$0	\$0	\$0	-\$4,276,261	\$524,350	\$8,550,290
01/01/2048	12/31/2048	\$1,226,955	\$270,319	\$0	-\$3,663,242	\$0	-\$439,589	\$0	\$0	\$0	-\$4,102,831	\$404,411	\$6,349,145
01/01/2049	12/31/2049	\$1,214,685	\$245,745	\$0	-\$3,496,462	\$0	-\$419,575	\$0	\$0	\$0	-\$3,916,037	\$285,771	\$4,179,309
01/01/2050	12/31/2050	\$1,202,538	\$245,745	\$0	-\$3,336,714	\$0	-\$400,406	\$0	\$0	\$0	-\$3,737,120	\$169,347	\$2,059,819
01/01/2051	12/31/2051	\$1,190,513	\$245,745	\$0	-\$3,171,416	\$0	-\$380,570	\$0	\$0	\$0	-\$3,551,986	\$55,909	\$0

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:	210PF
EIN:	13-2562528
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$14,831,383
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$45,214,955
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date Plan Year End Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	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))
10/01/2022	12/31/2022	\$458,979	\$137,963	\$0	-\$1,430,377	\$0	-\$271,241	-\$1,701,618	\$368,053	\$43,881,390	\$0	\$206,783	\$15,635,109
01/01/2023	12/31/2023	\$1,782,781	\$611,054	\$0	-\$5,763,479	\$0	-\$734,651	-\$6,498,130	\$1,365,246	\$38,748,506	\$0	\$939,227	\$18,968,171
01/01/2024	12/31/2024	\$1,729,360	\$644,850	\$0	-\$5,829,358	\$0	-\$756,691	-\$6,586,049	\$1,191,304	\$33,353,761	\$0	\$1,124,664	\$22,467,046
01/01/2025	12/31/2025	\$1,677,540	\$676,133	\$0	-\$5,839,854	\$0	-\$779,392	-\$6,619,246	\$1,009,483	\$27,743,998	\$0	\$1,319,329	\$26,140,047
01/01/2026	12/31/2026	\$1,627,214	\$712,994	\$0	-\$5,820,040	\$0	-\$802,774	-\$6,622,814	\$820,935	\$21,942,119	\$0	\$1,523,906	\$30,004,162
01/01/2027	12/31/2027	\$1,578,398	\$749,856	\$0	-\$5,739,267	\$0	-\$688,712	-\$6,427,979	\$629,265	\$16,143,406	\$0	\$1,739,191	\$34,071,606
01/01/2028	12/31/2028	\$1,531,046	\$786,718	\$0	-\$5,737,228	\$0	-\$688,467	-\$6,425,695	\$434,467	\$10,152,177	\$0	\$1,965,861	\$38,355,231
01/01/2029	12/31/2029	\$1,485,114	\$823,579	\$0	-\$5,755,527	\$0	-\$690,663	-\$6,446,190	\$232,817	\$3,938,805	\$0	\$2,204,634	\$42,868,559
01/01/2030	12/31/2030	\$1,470,263	\$835,867	\$0	-\$5,683,048	\$0	-\$681,966	-\$3,938,805	\$0	\$0	-\$2,426,209	\$2,388,715	\$45,137,195
01/01/2031	12/31/2031	\$1,455,561	\$847,905	\$0	-\$5,636,940	\$0	-\$676,433	\$0	\$0	\$0	-\$6,313,373	\$2,406,779	\$43,534,067
01/01/2032	12/31/2032	\$1,441,005	\$822,431	\$0	-\$5,585,001	\$0	-\$670,200	\$0	\$0	\$0	-\$6,255,201	\$2,317,831	\$41,860,133
01/01/2033	12/31/2033	\$1,426,595	\$834,718	\$0	-\$5,534,976	\$0	-\$664,197	\$0	\$0	\$0	-\$6,199,173	\$2,225,929	\$40,148,202
01/01/2034	12/31/2034	\$1,412,329	\$427,546	\$0	-\$5,463,147	\$0	-\$655,578	\$0	\$0	\$0	-\$6,118,725	\$2,120,890	\$37,990,242
01/01/2035	12/31/2035	\$1,398,206	\$439,833	\$0	-\$5,420,582	\$0	-\$650,470	\$0	\$0	\$0	-\$6,071,052	\$2,001,754	\$35,758,984
01/01/2036	12/31/2036	\$1,384,224	\$441,049	\$0	-\$5,333,270	\$0	-\$639,992	\$0	\$0	\$0	-\$5,973,262	\$1,879,622	\$33,490,616
01/01/2037	12/31/2037	\$1,370,381	\$453,336	\$0	-\$5,265,430	\$0	-\$631,852	\$0	\$0	\$0	-\$5,897,282	\$1,755,124	\$31,172,175
01/01/2038	12/31/2038	\$1,356,678	\$465,623	\$0	-\$5,150,181	\$0	-\$618,022	\$0	\$0	\$0	-\$5,768,203	\$1,629,317	\$28,855,590
01/01/2039	12/31/2039	\$1,343,111	\$477,910	\$0	-\$5,011,556	\$0	-\$601,387	\$0	\$0	\$0	-\$5,612,943	\$1,504,347	\$26,568,015
01/01/2040	12/31/2040	\$1,329,680	\$472,990	\$0	-\$4,900,377	\$0	-\$588,045	\$0	\$0	\$0	-\$5,488,422	\$1,379,663	\$24,261,925
01/01/2041	12/31/2041	\$1,316,383	\$468,069	\$0	-\$4,719,011	\$0	-\$566,281	\$0	\$0	\$0	-\$5,285,292	\$1,256,142	\$22,017,227
01/01/2042	12/31/2042	\$1,303,219	\$471,141	\$0	-\$4,563,804	\$0	-\$547,656	\$0	\$0	\$0	-\$5,111,460	\$1,135,456	\$19,815,582
01/01/2043	12/31/2043	\$1,290,187	\$393,192	\$0	-\$4,403,640	\$0	-\$528,437	\$0	\$0	\$0	-\$4,932,077	\$1,015,071	\$17,581,955
01/01/2044	12/31/2044	\$1,277,285	\$368,617	\$0	-\$4,274,313	\$0	-\$512,918	\$0	\$0	\$0	-\$4,787,231	\$893,430	\$15,334,056
01/01/2045	12/31/2045	\$1,264,512	\$344,043	\$0	-\$4,149,913	\$0	-\$497,990	\$0	\$0	\$0	-\$4,647,903	\$770,843	\$13,065,551
01/01/2046	12/31/2046	\$1,251,867	\$319,468	\$0	-\$3,999,655	\$0	-\$479,959	\$0	\$0	\$0	-\$4,479,614	\$647,917	\$10,805,189
01/01/2047	12/31/2047	\$1,239,348	\$294,894	\$0	-\$3,824,013	\$0	-\$458,882	\$0	\$0	\$0	-\$4,282,895	\$526,242	\$8,582,778
01/01/2048	12/31/2048	\$1,226,955	\$270,319	\$0	-\$3,666,944	\$0	-\$440,033	\$0	\$0	\$0	-\$4,106,977	\$406,108	\$6,379,184
01/01/2049	12/31/2049	\$1,214,685	\$245,745	\$0	-\$3,503,358	\$0	-\$420,403	\$0	\$0	\$0	-\$3,923,761	\$287,232	\$4,203,085
01/01/2050	12/31/2050	\$1,202,538	\$245,745	\$0	-\$3,343,418	\$0	-\$401,210	\$0	\$0	\$0	-\$3,744,628	\$170,464	\$2,077,204
01/01/2051	12/31/2051	\$1,190,513	\$245,745	\$0	-\$3,187,360	\$0	-\$382,483	\$0	\$0	\$0	-\$3,569,843	\$56,381	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Change in administrative expense assumption
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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:	210PF
EIN:	13-2562528
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$14,831,383
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$47,168,963
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

-1

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	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))
10/01/2022	12/31/2022	\$458,979	\$137,963	\$0	-\$1,430,377	\$0	-\$301,241	-\$1,731,618	\$384,140	\$45,821,485	\$0	\$206,783	\$15,635,109
01/01/2023	12/31/2023	\$1,782,781	\$611,054	\$0	-\$5,763,479	\$0	-\$734,651	-\$6,498,130	\$1,430,433	\$40,753,788	\$0	\$939,227	\$18,968,171
01/01/2024	12/31/2024	\$1,729,360	\$644,850	\$0	-\$5,829,358	\$0	-\$756,691	-\$6,586,049	\$1,258,682	\$35,426,421	\$0	\$1,124,664	\$22,467,046
01/01/2025	12/31/2025	\$1,677,540	\$676,133	\$0	-\$5,839,854	\$0	-\$779,392	-\$6,619,246	\$1,079,124	\$29,886,299	\$0	\$1,319,329	\$26,140,047
01/01/2026	12/31/2026	\$1,627,214	\$712,994	\$0	-\$5,820,040	\$0	-\$802,774	-\$6,622,814	\$892,916	\$24,156,401	\$0	\$1,523,906	\$30,004,162
01/01/2027	12/31/2027	\$1,578,398	\$749,856	\$0	-\$5,739,267	\$0	-\$826,857	-\$6,566,124	\$701,344	\$18,291,622	\$0	\$1,739,191	\$34,071,606
01/01/2028	12/31/2028	\$1,531,046	\$786,718	\$0	-\$5,737,228	\$0	-\$851,663	-\$6,588,891	\$503,905	\$12,206,636	\$0	\$1,965,861	\$38,355,231
01/01/2029	12/31/2029	\$1,485,114	\$823,579	\$0	-\$5,755,527	\$0	-\$863,329	-\$6,618,856	\$298,946	\$5,886,726	\$0	\$2,204,634	\$42,868,559
01/01/2030	12/31/2030	\$1,470,263	\$835,867	\$0	-\$5,683,048	\$0	-\$852,457	-\$5,886,726	\$0	\$0	-\$648,779	\$2,438,306	\$46,964,216
01/01/2031	12/31/2031	\$1,455,561	\$847,905	\$0	-\$5,636,940	\$0	-\$845,541	\$0	\$0	\$0	-\$6,482,481	\$2,504,009	\$45,289,209
01/01/2032	12/31/2032	\$1,441,005	\$822,431	\$0	-\$5,585,001	\$0	-\$837,750	\$0	\$0	\$0	-\$6,422,751	\$2,411,093	\$43,540,987
01/01/2033	12/31/2033	\$1,426,595	\$834,718	\$0	-\$5,534,976	\$0	-\$830,246	\$0	\$0	\$0	-\$6,365,222	\$2,315,088	\$41,752,167
01/01/2034	12/31/2034	\$1,412,329	\$427,546	\$0	-\$5,463,147	\$0	-\$819,472	\$0	\$0	\$0	-\$6,282,619	\$2,205,818	\$39,515,241
01/01/2035	12/31/2035	\$1,398,206	\$439,833	\$0	-\$5,420,582	\$0	-\$813,087	\$0	\$0	\$0	-\$6,233,669	\$2,082,312	\$37,201,924
01/01/2036	12/31/2036	\$1,384,224	\$441,049	\$0	-\$5,333,270	\$0	-\$799,991	\$0	\$0	\$0	-\$6,133,261	\$1,955,674	\$34,849,609
01/01/2037	12/31/2037	\$1,370,381	\$453,336	\$0	-\$5,265,430	\$0	-\$789,815	\$0	\$0	\$0	-\$6,055,245	\$1,826,549	\$32,444,630
01/01/2038	12/31/2038	\$1,356,678	\$465,623	\$0	-\$5,150,181	\$0	-\$772,527	\$0	\$0	\$0	-\$5,922,708	\$1,696,009	\$30,040,232
01/01/2039	12/31/2039	\$1,343,111	\$477,910	\$0	-\$5,011,556	\$0	-\$751,733	\$0	\$0	\$0	-\$5,763,289	\$1,566,256	\$27,664,219
01/01/2040	12/31/2040	\$1,329,680	\$472,990	\$0	-\$4,900,377	\$0	-\$735,057	\$0	\$0	\$0	-\$5,635,434	\$1,436,729	\$25,268,184
01/01/2041	12/31/2041	\$1,316,383	\$468,069	\$0	-\$4,719,011	\$0	-\$707,852	\$0	\$0	\$0	-\$5,426,863	\$1,308,341	\$22,934,114
01/01/2042	12/31/2042	\$1,303,219	\$471,141	\$0	-\$4,563,804	\$0	-\$684,571	\$0	\$0	\$0	-\$5,248,375	\$1,182,799	\$20,642,897
01/01/2043	12/31/2043	\$1,290,187	\$393,192	\$0	-\$4,403,640	\$0	-\$660,546	\$0	\$0	\$0	-\$5,064,186	\$1,057,549	\$18,319,639
01/01/2044	12/31/2044	\$1,277,285	\$368,617	\$0	-\$4,274,313	\$0	-\$641,147	\$0	\$0	\$0	-\$4,915,460	\$931,015	\$15,981,096
01/01/2045	12/31/2045	\$1,264,512	\$344,043	\$0	-\$4,149,913	\$0	-\$622,487	\$0	\$0	\$0	-\$4,772,400	\$803,474	\$13,620,725
01/01/2046	12/31/2046	\$1,251,867	\$319,468	\$0	-\$3,999,655	\$0	-\$599,948	\$0	\$0	\$0	-\$4,599,603	\$675,548	\$11,268,006
01/01/2047	12/31/2047	\$1,239,348	\$294,894	\$0	-\$3,824,013	\$0	-\$573,602	\$0	\$0	\$0	-\$4,397,615	\$548,867	\$8,953,499
01/01/2048	12/31/2048	\$1,226,955	\$270,319	\$0	-\$3,666,944	\$0	-\$550,042	\$0	\$0	\$0	-\$4,216,986	\$423,725	\$6,657,513
01/01/2049	12/31/2049	\$1,214,685	\$245,745	\$0	-\$3,503,358	\$0	-\$525,504	\$0	\$0	\$0	-\$4,028,862	\$299,830	\$4,388,911
01/01/2050	12/31/2050	\$1,202,538	\$245,745	\$0	-\$3,343,418	\$0	-\$501,513	\$0	\$0	\$0	-\$3,844,931	\$178,035	\$2,170,298
01/01/2051	12/31/2051	\$1,190,513	\$245,745	\$0	-\$3,187,360	\$0	-\$478,104	\$0	\$0	\$0	-\$3,665,464	\$58,908	\$0

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:	210PF
EIN:	13-2562528
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$14,831,383
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$50,822,864
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	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))
10/01/2022	12/31/2022	\$458,979	\$137,963		-\$1,531,025		-\$301,241	-\$1,832,266	\$414,036	\$49,404,633	\$0	\$206,783	\$15,635,109
01/01/2023	12/31/2023	\$1,782,781	\$611,054		-\$6,166,071		-\$734,651	-\$6,900,722	\$1,544,064	\$44,047,974	\$0	\$939,227	\$18,968,171
01/01/2024	12/31/2024	\$1,729,360	\$644,850		-\$6,231,949		-\$756,691	-\$6,988,640	\$1,362,603	\$38,421,937	\$0	\$1,124,664	\$22,467,046
01/01/2025	12/31/2025	\$1,677,540	\$676,133		-\$6,242,445		-\$779,392	-\$7,021,837	\$1,173,010	\$32,573,110	\$0	\$1,319,329	\$26,140,047
01/01/2026	12/31/2026	\$1,627,214	\$712,994		-\$6,188,103		-\$802,774	-\$6,990,877	\$977,010	\$26,559,243	\$0	\$1,523,906	\$30,004,162
01/01/2027	12/31/2027	\$1,578,398	\$749,856		-\$6,049,565		-\$826,857	-\$6,876,422	\$776,867	\$20,459,688	\$0	\$1,739,191	\$34,071,606
01/01/2028	12/31/2028	\$1,531,046	\$786,718		-\$6,028,502		-\$851,663	-\$6,880,165	\$571,859	\$14,151,382	\$0	\$1,965,861	\$38,355,231
01/01/2029	12/31/2029	\$1,485,114	\$823,579		-\$6,027,326		-\$877,213	-\$6,904,539	\$359,490	\$7,606,333	\$0	\$2,204,634	\$42,868,559
01/01/2030	12/31/2030	\$1,470,263	\$835,867		-\$5,935,046		-\$890,257	-\$6,825,303	\$140,908	\$921,938	\$0	\$2,456,407	\$47,631,096
01/01/2031	12/31/2031	\$1,455,561	\$847,905		-\$5,868,969		-\$880,345	-\$921,938	\$0	\$0	-\$5,827,376	\$2,559,498	\$46,666,683
01/01/2032	12/31/2032	\$1,441,005	\$822,431		-\$5,797,084		-\$869,563	\$0	\$0	\$0	-\$6,666,647	\$2,481,151	\$44,744,624
01/01/2033	12/31/2033	\$1,426,595	\$834,718		-\$5,727,344		-\$859,102	\$0	\$0	\$0	-\$6,586,446	\$2,376,079	\$42,795,570
01/01/2034	12/31/2034	\$1,412,329	\$427,546		-\$5,636,241		-\$845,436	\$0	\$0	\$0	-\$6,481,677	\$2,258,487	\$40,412,254
01/01/2035	12/31/2035	\$1,398,206	\$439,833		-\$5,575,045		-\$836,257	\$0	\$0	\$0	-\$6,411,302	\$2,127,410	\$37,966,401
01/01/2036	12/31/2036	\$1,384,224	\$441,049		-\$5,469,927		-\$820,489	\$0	\$0	\$0	-\$6,290,416	\$1,993,948	\$35,495,205
01/01/2037	12/31/2037	\$1,370,381	\$453,336		-\$5,385,266		-\$807,790	\$0	\$0	\$0	-\$6,193,056	\$1,858,728	\$32,984,594
01/01/2038	12/31/2038	\$1,356,678	\$465,623		-\$5,254,307		-\$788,146	\$0	\$0	\$0	-\$6,042,453	\$1,722,798	\$30,487,240
01/01/2039	12/31/2039	\$1,343,111	\$477,910		-\$5,101,173		-\$765,176	\$0	\$0	\$0	-\$5,866,349	\$1,588,323	\$28,030,235
01/01/2040	12/31/2040	\$1,329,680	\$472,990		-\$4,976,741		-\$746,511	\$0	\$0	\$0	-\$5,723,252	\$1,454,703	\$25,564,355
01/01/2041	12/31/2041	\$1,316,383	\$468,069		-\$4,783,402		-\$717,510	\$0	\$0	\$0	-\$5,500,912	\$1,322,802	\$23,170,697
01/01/2042	12/31/2042	\$1,303,219	\$471,141		-\$4,617,506		-\$692,626	\$0	\$0	\$0	-\$5,310,132	\$1,194,277	\$20,829,201
01/01/2043	12/31/2043	\$1,290,187	\$393,192		-\$4,447,916		-\$667,187	\$0	\$0	\$0	-\$5,115,103	\$1,066,524	\$18,464,001
01/01/2044	12/31/2044	\$1,277,285	\$368,617		-\$4,310,384		-\$646,558	\$0	\$0	\$0	-\$4,956,942	\$937,913	\$16,090,875
01/01/2045	12/31/2045	\$1,264,512	\$344,043		-\$4,178,942		-\$626,841	\$0	\$0	\$0	-\$4,805,783	\$808,668	\$13,702,315
01/01/2046	12/31/2046	\$1,251,867	\$319,468		-\$4,022,723		-\$603,408	\$0	\$0	\$0	-\$4,626,131	\$679,360	\$11,326,880
01/01/2047	12/31/2047	\$1,239,348	\$294,894		-\$3,842,106		-\$576,316	\$0	\$0	\$0	-\$4,418,422	\$551,571	\$8,994,272
01/01/2048	12/31/2048	\$1,226,955	\$270,319		-\$3,680,949		-\$552,142	\$0	\$0	\$0	-\$4,233,091	\$425,551	\$6,684,006
01/01/2049	12/31/2049	\$1,214,685	\$245,745		-\$3,514,049		-\$527,107	\$0	\$0	\$0	-\$4,041,156	\$300,965	\$4,404,245
01/01/2050	12/31/2050	\$1,202,538	\$245,745		-\$3,351,464		-\$502,720	\$0	\$0	\$0	-\$3,854,184	\$178,632	\$2,176,977
01/01/2051	12/31/2051	\$1,190,513	\$245,745		-\$3,193,325		-\$478,999	\$0	\$0	\$0	-\$3,672,324	\$59,089	\$0

Version Updates

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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

v20220701p

7b - Assumption/Method Changes for SFA Amount

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

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

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

Please state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.

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

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

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

For example, assume the plan is projected to be insolvent in 2029 in the pre-2021 certification of plan status. The plan changes its CBU assumption by extending the assumption to the later projection years as described in Paragraph A, "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. Complete one line of the table as follows:

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

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

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

Template 7 - Sheet 7b

v20220701p

Assumption/Method Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	210PF	
EIN:	13-2562528	
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	RP 2000 Tables	PRI BC 2012 Tables	The tables used prior are out of date
New Entrant Profile	A simplified assumption was used prior.	Based on characteristics of the new entrants over the last five years.	New assumption is reasonable as it's based on the last five years of Plan experience
Contribution Rate	Average contribution was based on population during the Pre 2021 zone certification	Average contribution rate is based on current employment population	Used updated participant census
Future Employment	Assumed employment remained level in the future	Declining employment	Based on review of the last ten years, a declining assumption is more appropriate.
Expense	Was not considered for Plan years after insolvency	Extended expenses assumption beyond insolvency with 15% cap	The 15% cap is more appropriate as discussed in the SFA Application Assumption section.
Active Retirement Rates	100% Retirement at age 65	Rates of retirement for ages 55-70 as seen in appendix of SFA application	New rates are based on actual Plan experience for the last five years.
Delayed Retirement for Terminated Vested Participants	All terminated vested participants would not be eligible for an actuarial increase.	Terminated Vested participants who are assumed to retire after their Normal Retirement Age are given actuarial increases from their Normal Retirement date through their assumed benefit commencement date using the Applicable Mortality Table per code section 417(e) and the Segment rates for December of the prior year.	This is no longer reasonable, as the Plan Administrator confirmed all Terminated Vested Participants who retired with a commencement date after their Normal Retirement Date received an actuarial increase.
Future Withdrawal Liability Payments	Only known withdrawal liability payments were assumed in the future.	The assumed decrease in employment of 3% per year for a period of time and the 1% decline thereafter is assumed to be due to future withdrawn employers. We are assuming future withdrawal liability payments will be collectible at a rate of 86.7%.	A look at the last 10 years of employment units shows an average decline of 9.69% per year, all due to employers withdrawing from the Fund, as a look at just the employers currently contributing to the Fund over the last 10 years shows their respective employment units have remained level.

Version Updates

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Version

Date updated

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08/02/2022 Cosmetic changes to increase the size of some rows

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07/01/2022

